

**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**

## **Contents**

### **Page:**

<b>1.</b>	<b>Legal and Administrative Information</b>
<b>2 - 4.</b>	<b>Trustees' Report</b>
<b>5.</b>	<b>Independent Examiner's Report</b>
<b>6.</b>	<b>Statement of Financial Activities</b>
<b>7.</b>	<b>Balance Sheet</b>
<b>8 - 11.</b>	<b>Notes and Accounting Policies</b>

<b><u>Status</u></b>	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.
<b><u>Trustees</u></b>	Diane Hart Karen Morris Constance Morgan Gillian Jones (appointed 4 January 2025) Jacob Jones (resigned 4 January 2025)
<b><u>Registered Address</u></b>	Penpompren Llanfihangel Ar Arth Pencader Ceredigion SA39 9JE
<b><u>Independent Examiner</u></b>	Jenny Regan Penlon Llanddewi Brefi Tregaron Ceredigion SY25 6RX
<b><u>Bankers</u></b>	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**

4

### **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**

**5**

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**

**6**

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

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024</b>
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations		85,050	-	85,050	204,996
Gift Aid		98,469	-	98,469	12,106
Interest receivable		136	-	136	134
Sundry income		-	-	-	100
<b>Incoming resources from charitable activities:</b>					
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

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

7

### Balance Sheet 31 August 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Fixed Assets</b>					
Tangible assets	6	185,330	2,353	187,682	152,588
<b>Current Assets</b>					
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
<b>Creditors - Amounts falling due within one year</b>	8	5,275	3,147	8,422	22,166



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

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**

**8**

## **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	-
	<u>-</u>	<u>13,853</u>	<u>13,853</u>	<u>5,000</u>
	=====	=====	=====	=====

#### 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:

	<b>2025 Total</b>	<b>2024 Total</b>
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**

**10**

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

#### 6. Fixed Assets: Tangible Assets

	<b>Land &amp; Buildings £</b>	<b>Equipment &amp; Fixtures £</b>	<b>Total £</b>
<b>Cost or Valuation</b>			
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>
<b>Depreciation</b>			
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>
<b>Net Book Value</b>			
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>
	=====	=====

## 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>
	=====	=====

## The Border Collie Rescue and Rehab Centre

11

### 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 14<sup>th</sup> August 2023. The balance of the loan was received after the year end, on 9<sup>th</sup> 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 19<sup>th</sup> 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
	£	£	£
<b>Unrestricted Funds</b>			
General reserves	199,129	114,431	313,560
<b>Restricted Funds</b>			
Great Dane Association	-	2,353	2,353
	<u>199,129</u>	<u>116,784</u>	<u>315,913</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.