

REGISTERED COMPANY NUMBER: 03037504 (England and Wales)

REGISTERED CHARITY NUMBER: 1128983

REGISTERED CHARITY NUMBER: SC040796 (Scotland)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019
FOR
BORDER COLLIE RESCUE**

UHY Calvert Smith
Chartered Accountants
31 St Saviourgate
York
North Yorkshire
YO1 8NQ

BORDER COLLIE RESCUE

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BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
3037504 (England and Wales)

Registered Charity number
1128983 (England and Wales)
SC040796 (Scotland)

Registered office
57 Market Place
Richmond
North Yorkshire
DL10 4JQ

Trustees
M Cooke
L Goodier - resigned 30 April 2019
J Kelly - resigned 30 April 2019
N Oliver

Trustee appointments made since 31 March 2019:

A Alderson - appointed 1 May 2019
M Ballantyne - appointed 1 May 2019

Treasurer
Carol Dulson

Senior Management Team
Nicola Oliver Dogs and Welfare
Michael Cooke Support Services
Carol Dulson Accounts/Funding

Principal Vets
Swale Veterinary Surgery
Veterinary and Welfare Consultants

Independent Examiner
UHY Calvert Smith
Chartered Accountants
31 St Saviourgate
York
YO1 8NQ

Bankers
National Westminster Bank (NatWest)
Market Place, Richmond, Yorkshire.



BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document of Border Collie Rescue is a Memorandum and Articles of Association, constituting a charitable company, limited by guarantee, as defined by the Companies Act 2006.

Border Collie Rescue was incorporated as a non-profit company limited by guarantee in March 1995 and was registered as a charity with the Charity Commission in England and Wales on 2 April 2009 and with the Office of the Scottish Charity Regulator on 31 August 2009, and is an entirely voluntary organisation.

Governance

As set out in the Articles of Association, the Trustees (who are also directors of the company) are elected, removed or replaced by ordinary resolution of the company.

The directors are required to resign and, if applicable, seek election at the charity's annual general meeting.

The number of Trustees shall not be less than three. The current number of Trustees for this year is four.

Trustees are appointed to act in accordance with the objects of the charity and, as such, make the necessary policy decisions. All Trustees were due for re-election during this financial year.

The Management Council of the charity consists of the Trustees, and other non-executive officers, including the treasurer and occasional consultants, who are appointed or co-opted onto the Management Council, by the Trustees, for a period defined in the resolution confirming the appointment, and for the purposes of consultation and the provision of expert or specialist advice to the Trustees.

Non-executive officers are selected for the skills and expertise they can offer in support of the Trustees.

Non-executive officers are invited to attend meetings of Trustees and contribute their skills to matters on the agenda, but do not vote on resolutions. They have no obligation to attend meetings.

Only Trustees may vote on resolutions.

The Management Council normally meets 4 times annually.

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

The Trustees seek to ensure that the skills represented by non-executive officers appointed to the Management Council extend and add to the experience and expertise offered by the Trustees themselves.

A wide range of practical and business skills are thus made available to the Trustees for the application of the charities work in the furtherance of its objects.

All Trustees and non-executive members of the Management Council are provided with the following information prior to appointment.

A copy of the Memorandum and Articles of the charity;

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

A breakdown of the organisational structure of the charity;

On appointment, they are also provided with full contact details of all Trustees, non-executive officers and senior management and copies of minutes of previous meetings of the year they were appointed.

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

During induction, they are made familiar with health and safety procedures, care and re-homing priorities, the ethics underlying the work of the charity, operational procedures and the plans and projects being considered or currently operated by the charity.

All members of the Management Council are encouraged to review Charity Commission and OSCR guidance on procedures and obligations of charity Trustees as and when they are issued.

Organisational structure

The charity is governed by a council consisting of Trustees, advisory non-executive officers and managers.

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

A non-executive treasurer is appointed by the Trustees to oversee the financial records of the charity and keep the Trustees and Council informed of the charities current financial position at meetings.

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

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

Administration, being all other activities required in support of the objects of the charity and the work of the Welfare division.

Each of these divisions has separate bank and cash accounts. The Welfare accounts are restricted funds.

Payments from both bank accounts require two signatories.

Two trustees are appointed as managers to oversee and run these divisions.

They implement the directives of the Management Council, reporting back to Trustees and Council regarding progress in the appropriate areas for which they are responsible. They are given limited authority to make purchases on behalf of the charity up to a limit set by the council and to pay the day to day running costs.

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

On appointment, and for the duration of the appointment, such individuals become part of the Senior Management Team along with the Divisional Managers. Outreach groups and individual volunteers who assist the work of the charity are appointed by, and work under the supervision of, the Divisional Managers.

Risk management

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

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

Appropriate insurance is in place to cover public and employee's liability, cash in hand, goods in transit and Trustees liability. Procedures covering major transactions and the handling of funds, resources and income exist to reduce risks of fraud, theft or error.

OBJECTIVES AND ACTIVITIES

Objectives and aims for public benefit

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

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

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

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

Review of activities

Border Collie Rescue is entirely run and staffed by volunteers. The charity has no paid employees.

For the purposes of fundraising and promotion the charity runs stalls at events and markets to sell merchandise and donated goods and run raffles and tombolas. Collection boxes are also deployed.

Furtherance of objects

Border Collie Rescue uses foster homes to accommodate dogs it takes in and a facility in near Richmond to rehabilitate dogs with behavioural and medical issues. Sheepdog assessment facilities exist in Swaledale. Dogs with strong working inclinations and instincts are re-homed to working homes that can fulfil their needs.

Numbers of foster homes vary according to availability of suitable volunteers and their other commitments.

The Richmond rehab facility can accommodate up to 6 dogs with others held in foster homes nationally.

Typically, the charity still has between 20 and 25 dogs in its care at any time that are accommodated in adapted outbuildings, purpose built kennels, within dwelling houses or at the Richmond facility.

The charity assists other rescue organisations and members of the public on behavioural and training issues

and gives help and advice on overcoming problems.

The charity works to help and encourage dog owners of any breed to be able to keep their pets rather than re-home them and offers other charitable organisations advice and assistance to help them understand the needs of Border Collies in their care and find them the most suitable homes.

The charity offers 24 hr telephone support to clients who have adopted.

An 0845 number is given out for people to call an advice line for assistance with troublesome dogs.

The non-geographic numbers can be relayed to other destination numbers outside of normal office hours.

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

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

A video website offers access to video information about the breed and specific issues.

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

Border Collie Rescue holds in trust a breed specific library of books, video and reference material.

The charity operates an outreach program to take information about the breed and general animal welfare issues to the public at via films and audio/visual displays at village halls, schools and appropriate venues.

Border Collie Rescue helps to promote other charities by offering video production and hosting of videos.

Identifiable benefit

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

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

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

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

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

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

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

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

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

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

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

Scotland

Border Collie Rescue is a Cross Border charity, registered with OSCR and continues to develop its operations in Scotland. Over this last financial year approximately 60% of the charities work has involved people and dogs resident in Scotland and demand from Scottish residence is increasing.

Dogs requiring rehabilitation or behavioural assessment and modification have to be transported to England prior to re-homing as the charity does not have any facilities in Scotland other than some foster homes.

In this last financial year more than 90% of the charities funding has come from people resident in England and Wales.

BORDER COLLIE RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

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

Reserves policy

It is the policy of the charity to hold 6 months of the previous years running costs or £12,000, whichever is the smaller sum, as a primary reserve against loss of income and contingency in any current year, subject to such reserves being available and at the Trustees disposal.

Because of the charities reliance on motor transport to carry out its objects, the Trustees have evaluated the need to have a permanent contingency fund in reserve to cover the cost of purchasing a second hand vehicle in an emergency should one of the existing two vehicles owned by the charity break down beyond repair. This reserve remains at £3,000.

Border Collie Rescue receives its primary funding by voluntary public donation and self-generated fundraising activities. Within this financial year, the charity has received no grant funding nor made any grant funding applications.

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

ON BEHALF OF THE BOARD:

M D Cooke - Trustee

Date: 28 November 2019



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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

G Burrow
UHY Calvert Smith
Chartered Accountants
31 St Saviourgate
York
YO1 8NQ

Date: 3 December 2019

BORDER COLLIE RESCUE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

		Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	92,819	4,800	97,619	64,085
Other trading activities	3	<u>4,383</u>	<u>-</u>	<u>4,383</u>	<u>2,916</u>
Total		97,202	4,800	102,002	67,001
 EXPENDITURE ON					
Raising funds		2,384	-	2,384	3,817
Charitable activities					
Dog welfare and services		<u>20,585</u>	<u>7,577</u>	<u>28,162</u>	<u>23,505</u>
Total		<u>22,969</u>	<u>7,577</u>	<u>30,546</u>	<u>27,322</u>
 NET INCOME/(EXPENDITURE)		74,233	(2,777)	71,456	39,679
 Transfers between funds	11	<u>(1,814)</u>	<u>1,814</u>	<u>-</u>	<u>-</u>
 Net movement in funds		72,419	(963)	71,456	39,679
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>73,564</u>	<u>10,747</u>	<u>84,311</u>	<u>44,632</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>145,983</u></u>	<u><u>9,784</u></u>	<u><u>155,767</u></u>	<u><u>84,311</u></u>

The notes form part of these financial statements

BORDER COLLIE RESCUE**BALANCE SHEET
AT 31 MARCH 2019**

		Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	7	18,629	-	18,629	5,697
CURRENT ASSETS					
Stocks	8	5,289	-	5,289	1,477
Debtors	9	71,645	-	71,645	18,286
Cash at bank and in hand		51,638	9,784	61,422	67,102
		128,572	9,784	138,356	86,865
CREDITORS					
Amounts falling due within one year	10	(1,218)	-	(1,218)	(8,251)
NET CURRENT ASSETS		127,354	9,784	137,138	78,614
TOTAL ASSETS LESS CURRENT LIABILITIES		145,983	9,784	155,767	84,311
NET ASSETS		145,983	9,784	155,767	84,311
FUNDS	11				
Unrestricted funds				145,983	73,564
Restricted funds				9,784	10,747
TOTAL FUNDS				155,767	84,311

The notes form part of these financial statements

BORDER COLLIE RESCUE

BALANCE SHEET - CONTINUED AT 31 MARCH 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 28 November 2019 and were signed on its behalf by:

M D Cooke -Trustee

BORDER COLLIE RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

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

Expenditure

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

Tangible fixed assets

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

Centre equipment & facilities	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance
Computer and camera equipment	- 25% on reducing balance

Stocks

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

Taxation

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

Fund accounting

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

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

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

BORDER COLLIE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

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

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	11,949	9,074
Legacies	<u>85,670</u>	<u>55,011</u>
	<u>97,619</u>	<u>64,085</u>

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Stall income	449	393
Merchandise sales	<u>3,934</u>	<u>2,523</u>
	<u>4,383</u>	<u>2,916</u>

4. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Depreciation - owned assets	2,877	1,390
Other operating leases	4,762	5,448
Accountancy and independent examination fees	<u>1,218</u>	<u>1,200</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,209	12,876	64,085
Other trading activities	<u>2,916</u>	<u>-</u>	<u>2,916</u>
Total	54,125	12,876	67,001
 EXPENDITURE ON			
Raising funds	3,817	-	3,817
Charitable activities			
Dog welfare and services	<u>18,309</u>	<u>5,196</u>	<u>23,505</u>
Total	<u>22,126</u>	<u>5,196</u>	<u>27,322</u>
 NET INCOME/(EXPENDITURE)	31,999	7,680	39,679
 Transfers between funds	<u>(2,769)</u>	<u>2,769</u>	<u>-</u>
 Net movement in funds	29,230	10,449	39,679
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>44,334</u>	<u>298</u>	<u>44,632</u>
 TOTAL FUNDS CARRIED FORWARD	<u>73,564</u>	<u>10,747</u>	<u>84,311</u>

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****7. TANGIBLE FIXED ASSETS**

	Centre equipment & facilities £	Motor vehicles £	Computer and camera equipment £	Totals £
COST				
At 1 April 2018	8,166	-	16,083	24,249
Additions	<u>-</u>	<u>15,809</u>	<u>-</u>	<u>15,809</u>
At 31 March 2019	<u>8,166</u>	<u>15,809</u>	<u>16,083</u>	<u>40,058</u>
DEPRECIATION				
At 1 April 2018	4,887	-	13,665	18,552
Charge for year	<u>492</u>	<u>1,779</u>	<u>606</u>	<u>2,877</u>
At 31 March 2019	<u>5,379</u>	<u>1,779</u>	<u>14,271</u>	<u>21,429</u>
NET BOOK VALUE				
At 31 March 2019	<u>2,787</u>	<u>14,030</u>	<u>1,812</u>	<u>18,629</u>
At 31 March 2018	<u>3,279</u>	<u>-</u>	<u>2,418</u>	<u>5,697</u>

8. STOCKS

	2019 £	2018 £
Finished goods	<u>5,289</u>	<u>1,477</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Legacies receivable	70,139	17,500
Prepayments	<u>1,506</u>	<u>786</u>
	<u>71,645</u>	<u>18,286</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	1,218	1,200
Other creditors	<u>-</u>	<u>7,051</u>
	<u>1,218</u>	<u>8,251</u>

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****11. MOVEMENT IN FUNDS**

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
Central fund	61,564	74,233	(1,814)	133,983
Centre contingency	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
	73,564	74,233	(1,814)	145,983
Restricted funds				
Welfare	<u>10,747</u>	<u>(2,777)</u>	<u>1,814</u>	<u>9,784</u>
TOTAL FUNDS	<u><u>84,311</u></u>	<u><u>71,456</u></u>	<u><u>-</u></u>	<u><u>155,767</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	97,202	(22,969)	74,233
Restricted funds			
Welfare	<u>4,800</u>	<u>(7,577)</u>	<u>(2,777)</u>
TOTAL FUNDS	<u><u>102,002</u></u>	<u><u>(30,546)</u></u>	<u><u>71,456</u></u>

BORDER COLLIE RESCUE**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****11. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted Funds				
Central fund	32,334	31,999	(2,769)	61,564
Centre contingency	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
	44,334	31,999	(2,769)	73,564
Restricted Funds				
Welfare	298	7,680	2,769	10,747
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>44,632</u></u>	<u><u>39,679</u></u>	<u><u>-</u></u>	<u><u>84,311</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Central fund	54,125	(22,126)	31,999
Restricted funds			
Welfare	12,876	(5,196)	7,680
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>67,001</u></u>	<u><u>(27,322)</u></u>	<u><u>39,679</u></u>

Unrestricted funds:**Centre Contingency Fund**

This fund has been designated a contingency for potential centre expenses.

Restricted funds:**Welfare Fund**

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

BORDER COLLIE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

12. RELATED PARTY DISCLOSURES

During this and prior years Mr M D Cooke, a trustee of the charity, has made personal cash and debit card payments on behalf of the charity, which are then reimbursed. At the year end a balance of £Nil was outstanding and is included in creditors (2018: £7,051).

A donation of £1,970 was made to the charity by trustees Ms N Oliver and Mr M D Cooke in relation to vet costs incurred for a dog under the charity's care.

BORDER COLLIE RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,949	9,074
Legacies	<u>85,670</u>	<u>55,011</u>
	97,619	64,085
Other trading activities		
Stall income	449	393
Merchandise sales	<u>3,934</u>	<u>2,523</u>
	<u>4,383</u>	<u>2,916</u>
Total incoming resources	102,002	67,001
EXPENDITURE		
Other trading activities		
Merchandise purchases	1,434	2,555
Stall costs	210	314
Marathon places	-	225
Promotional & marketing costs	<u>740</u>	<u>723</u>
	2,384	3,817
Charitable activities		
Rent	4,762	5,448
Rates and water	1,251	1,338
Insurance	623	615
Light and heat	196	124
Property and general costs	1,328	973
Post, stationery and computer	1,114	409
Telephone	544	526
Motor and travel	3,521	2,959
Dog food and supplements	1,188	1,823
Vet bills	5,519	2,931
Accessories, sheep costs	357	158
Volunteer costs, subsistence, sundry	3,664	3,611
Depreciation of tangible fixed assets	<u>2,877</u>	<u>1,390</u>
	26,944	22,305
Support costs		

This page does not form part of the statutory financial statements

BORDER COLLIE RESCUE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
	£	£
Governance costs		
Accountancy fees	<u>1,218</u>	<u>1,200</u>
Total resources expended	30,546	27,322
	<hr/>	<hr/>
Net income	<u>71,456</u>	<u>39,679</u>