RAIN RESCUE

England & Wales · Charity number 1115089

Details

Other names	RAIN RESCUE, RAIN RESCUE LTD, SUMMERFIELDS - LIFE SKILLS THROUGH PET CARE
Status	Registered
Legal form	Charitable company
Company number	05829719
Registered	2006-07-05
Register	View on the Charity Commission register

Contact

Address	Rain Rescue Bracken Hill Lane Misson Doncaster South Yorkshire DN10 6FA
Phone	01709247777
Email	info@rainrescue.co.uk
Website	www.rainrescue.co.uk

Activities

Objects: for the public benefit and specifically restricted to:2.1 relieving the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals;2.2 promoting 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;2.3 the relief of sickness and the preservation of health particularly among elderly and infirm people and those with physical, sensory or mental impairments through the provision of education and leisure time activities in the field of animal care and welfare; and2.4 assisting in the treatment and care of persons suffering from mental or physical illness of any description or in need of rehabilitation as a result of such illness, by the provision of facilities for work and recreation in the field of animal care and welfare.

Activities: We assist pets in crisis situations. Our help is primarily focused on helping cats and dogs who are, or who are soon to be homeless. Each pet taken in, will be medically and behaviourally treated to build them up to the best they can be before finding them their new homes.We provide advice, education, assistance and a lifeline to the public in their times of need around their cat or dog.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** PRIMARILY IN SOUTH YORKSHIRE
- Barnsley
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£879,410	£549,095	£829,374	12
2024-05-31	£406,257	£523,570	-	-
2023-05-31	£810,823	£509,645	£616,372	11
2022-05-31	£352,629	£406,780	-	-
2021-05-31	£438,769	£318,351	-	-

Trustees

Name	Role	Appointed
Clare Jane Gibson	Chair	2022-10-09
Dr Roxane Kirton		2025-08-28
Julia Pearse		2024-10-01
Penelope Thompson		2024-10-01

Accounts

Charity Registration Number: 1115089

Company Number : 05829719

RAIN RESCUE

REPORT AND ACCOUNTS

YEAR ENDED 31 MAY 2025

RAIN RESCUE

For Pets and Their People,
Through Every Storm.

WWW.RAINRESCUE.CO.UK

CHARITY NUMBER 1115089

RAIN RESCUE

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 MAY 2025

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RAIN RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MAY 2025

Full name:	**Rain Rescue**
Registered charity number	1115089
Registered company number company limited by guarantee	05829719
Registered office	Summerfield Lodge Moat Lane Wickersley Rotherham S66 1DZ
Directors (Trustees):	Clare Gibson - Chair from 26 October 2024 Andrew Gillon - resigned 1 January 2025 Julia Pearse - appointed 26 October 2024 Penelope Thompson - appointed 26 October 2024 Roxanne Kirton - appointed 28 August 2025
Company Secretary	Patricia Spargo - appointed 5 June 2025
Bankers:	CAF Bank 25 Kings Hill Ave Kings Hill West Malling Kent ME19 4JQ The Charity Bank Limited Fosse House 182 High Street Tonbridge TN9 1BE The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale WN8 6WT
Independent Examiner:	Faye Hazlehurst Community Accountant FH Accountancy Services Anston Sheffield S25 4JU

RAIN RESCUE

DIRECTORS` REPORT (INCORPORATING THE TRUSTEES` ANNUAL REPORT)

YEAR ENDED 31 MAY 2025

The trustees and directors present their report with the financial statements of the charity for the year ended 31 May 2025.

Governing Document

The charity was registered on 5th July 2006 and is constituted as a company limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up. It is governed by a Memorandum of Association dated 24 April 2006 amended 18 August 2023.

The charitable company changed its name from Summerfields - Life Skills through Pet Care t/a Rain Rescue to Rain Rescue Ltd on 9 February 2018. The charitable company was granted an exemption from using the word 'Limited' on 28 August 2018 and is now known as Rain Rescue.

Appointment of Trustees

All trustees/directors are appointed on a voluntary basis and do not receive any remuneration for their time. All expenses re-imbursed are disclosed in the accounts.

Organisational Structure

The trustees have control of the charity and its funds. There must not be fewer than three trustees and, a person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the trustees or be nominated for election by a member of the charity.

Public benefit

The trustees have had due regard to guidance published by the Charities Commission on public benefit and believe that the main objects below are for the public benefit.

Objectives and Activities

- for the benefit to the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To 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 relief of sickness and the preservation of health particularly among elderly and infirm people and those with physical, sensory or mental impairments through the provision of education and leisure time activities in the field of animal care and welfare. 5 November
- assisting in the treatment and care of persons suffering from mental or physical illness of any description or in need of rehabilitation as a result of such illness, by the provision of facilities for work and recreation in the field of animal care and welfare.

RAIN RESCUE

DIRECTORS` REPORT (INCORPORATING THE TRUSTEES` ANNUAL REPORT)

YEAR ENDED 31 MAY 2025

OUR VISION

A future where every pet has a home where they are loved and cared for in a society where people embrace the value of animal welfare.

OUR MISSION

To care for those most vulnerable, to promote animal welfare in our community, to reduce the number of pets needing help by promotion of responsible ownership, education and support.

OUR VALUES

Responsible - shared passion for the best outcomes

Adaptable - to be open and honest with everything that we do showing owners, members of the public, staff and volunteers mutual respect

Innovative - we actively seek to tackle the root cause and provide solutions.

Non judgemental - recognising without judgement the need and support for every owner

OUR PRINCIPAL ACTIVITIES

OUR STRATEGY

Animal

"To ensure that pets and owners in crisis get the help they need"

Community

"To work with the local community to provide help and support where needed"

Sustainability

"To build a robust and resilient organisation that can be sustainable"

A note from the Chair of Trustees'

As Chair of Trustees for Rain Rescue, it is my privilege to reflect on another remarkable year for our charity as part of our Annual Report.

2024/25 has been a year of both challenge and achievement. Across the charity sector, pressures on funding, resources and the ever rising number of animals in need has tested us all. Yet, through the commitment of each of our dedicated team of employees, volunteers, supporters and partners, Rain Rescue has continued to provide safety, shelter and second chances to hundreds of cats and dogs who might otherwise have had none.

I am immensely proud of the progress we have made this year. From strengthening our rehoming services and increasing our community outreach, to ensuring that every animal in our care receives the veterinary care and compassion they deserve, our work has remained true to the Rain Rescue mission and values.

Chair's report continued

This year has been one focused on sustainability. We know that for Rain Rescue to thrive long into the future, we must continue to strengthen our foundations. That means diversifying our income streams, investing in our people and making choices that protect not just the animals in our care today, but also those who will need us tomorrow. We continue to be greatly appreciative of the support provided by Battersea Dogs and Cats home, which has continued to allow us to improve our services and focus on ensuring a solid future.

Sustainability is not just about finances, it's about building resilience and trying to ensure that we remain a trusted voice for animal welfare in the years ahead.

None of this would be possible without a dedicated team and generosity of those who support us. To our staff, volunteers, donors, adopters and friends of Rain Rescue - thank you! You continue to be at the heart of every wagging tail and happy ending we create.

As we look to the future and the year ahead, there is still so much to do. The demand for our services continues to grow, we must remain resilient, innovative and ambitious in finding ways to meet the need. I am confident we will rise to this challenge and continue to change lives, both animal and human, for many years to come.

On behalf of the Board of Trustees, thank you for standing with us and believing in a brighter future for the animals who need us most.

Clare Gibson, Chair

ACTIVITIES UNDERTAKEN DURING THE PERIOD

Helping those in need

We are in an area of high deprivation and the need for our charity has never been greater.

The last twelve months has seen a large number of dogs and cats coming into care through owner replenishment either because of lack of funds, behavioural issues, lack of housing willing to take pets or increased veterinary costs.

The cost of living is seeing far more people asking for help and with this in mind, we support a couple of local food banks with pet food and supplies and veterinary help where we can.

All dogs and cats we rehome are health checked, vaccinated, treated for fleas and worms, microchipped and neutered, as well as providing any additional treatments, procedures, operations or tests that are deemed necessary to give them a good quality of life. We continue to support when animals are rehomed. We perform on-line home checking of potential homes, have in depth conversations with potential adopters and have adoption agreements in place. RAIN provides a lifetime support for all adopters and their adopted pets, whilst also encouraging and educating owners to take accountability in being responsible for their pets wherever possible.

We have developed a foster programme to help move the most vulnerable or long stay animals out of a kennel/ cattery environment to give them the best possible rehabilitation and journey through the centre.

Helping those in need continued

We have invested in staff training to upskill our staff to help with the issues facing our community - especially with industry standard dog training qualifications and have invested in our volunteers recruiting a volunteer coordinator.

We have been part of the Cats Protection (CP) neutering scheme although this scheme was paused by CP for most of this year, utilising our vet and vet room 8 cats have benefitted from the scheme.

Our challenges

The sector is needed more than ever. The number of animals being abandoned and surrendered is increasing. This is largely due to the cost-of-living crisis and the amount of animals with behaviour issues coming through the sector. We are seeing many more with separation anxiety and people are surrendering when they can't find a property that will take pets. People have less money to spend and the numbers of animals not having any preventative health care has increased.

There is an increase with animals coming into the centre with infectious and or contagious diseases resulting in increased veterinary costs and often longer length of stay within the charity.

Donations have steadied and we have recruited to our fundraising team to have a greater presence in the community.

Developing a supporter journey so all supporters feel valued and engaged with the work Rain does.

We have also welcomed corporate groups into the charity and have seen great support and uptake for this.

Had some strong initial conversations regarding Charity to Charity work and support.

We have continued to receive support from Battersea.

We were thankful to receive the following grants within the year:

The Animal Defence Trust
The Gallimore Trust
Petplan Charitable Trust
Audrey Emma Lamb Charitable Trust
The Walker 597 Animal Trust
The Jean Sainsbury Animal Welfare Trust
Jackson Jackpot Ltd
The Rose Animal Welfare Trust
Rootes Charity Trust
Marenjan Trust
Dryens
Mrs Anne Haggart Rushbrook
The Ostacchini Family Charitable Trust

Reason for entry into Rescue

	Dogs	Cats
Overall number into centre	99	216
Stray	0	63
Death of owner	2	10
Abandoned	0	15
Aggression	1	3
Born on site	8	16
Cruelty	1	0
Hoarding	0	0
Lack of time	4	6
Moving into rented	4	3
Owner homeless	1	7
Moving abroad	4	0
Owner ill health	10	5
Owner mental health	4	3
Relationship breakdown	9	0
Social services	0	5
Domestic Abuse	0	11
Another centre transfer	0	0
Unable to pay vet cost	0	3
Unable to afford care	0	16
Owner is allergic	2	6
unwanted	6	9
Dog warden	3	0
Behavioural	3	1
Charity to Charity	37	34

PLANS FOR THE FUTURE

This year has seen us recruit and support staff for the future of Rain and develop the new strategy to secure the future of Rain Rescue in a positive way increasing reach in the community and support where it is most needed.

- To fully understand the needs and develop a holistic approach to best service those needs, adapting to a changing society and environment.
- Provide quality support investing in our volunteering, home help and fostering services.
- Continuously improving our operations.
- Raise awareness of the benefits of rescue and rehoming.
- Identify and target local areas of high welfare need through evidence based research.
- To develop and implement outreach services and preventative care programmes.
- Develop an education programme to engage new audiences
- Develop strong working relationships
- Optimise opportunities for community relationships and partnership work with other charities.
- Work to our clear commercial strategy with the aim of sustainability.
- To develop diverse income streams under pinned by a robust fundraising strategy
- Complete the cycle of trustee recruitment

Financial Review

The Statement of Financial Activities shows incoming resources for the year of £879,410 (2024: £406,257). Total expenditure for the year is £549,094 (2024: £523,570). The SOFA is showing a surplus of £330,315 (2024: deficit £117,313).

The Battersea grant amounts for both year two and three have been received during this financial year, the surplus on this restricted fund will be carried forward into the next financial year.

At the end of 31 May 2025 the trustees designated funds of £167,388. A breakdown of these funds can be found in note 15.

At the year end, the unrestricted fund balance stands at £405,322 with restricted funds of £255,664 and designated funds of £168,388 giving the total year end fund position of £829,374 (2024: £499,059).

The charity's policy on reserves

The Trustees have reviewed the charity's requirement for free reserves, ie those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed.

The Board of Trustees considers a target amount of free reserves to be set at 3 months of current expenditure. Having reserves will enable the Charity to operate in the short term and to satisfy legal obligations in the event of the end of funding, a major reduction in funding or a delay in funding. Reserves can also be drawn upon in an emergency to take advantage of unexpected opportunities.

If difficulties were to arise, it has been calculated that reserves of approximately £138,000 would be required to continue running in the present form for 3 months. An additional amount of approximately £50,000 would be required for redundancy and other costs in the event of winding up.

Free reserves at 31 May 2025 not invested in tangible fixed assets stands at £320,762. The Board are looking to designate part of these free reserves for the new site purchase.

The reserves policy is monitored annually by the Board of Trustees.

Trustees' responsibilities for the financial statement

The trustees (who are also directors of Rain Rescue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions:

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

The trustees declare that they have approved the trustees' annual report and are signed on their behalf by:

Signed C Gibson

Print Name: CLARE GIBSON

Position: Trustee

Date: 21-10-25.

RAIN RESCUE

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MAY 2025

I report on the accounts of the charity, which are set out on pages 12 to 25.

Responsibilities and basis of report

As the charity 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 Companies Act 2006 ('the 2006 Act).

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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

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 Act; or
2. the accounts do not accord with those records; or
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.

Signed: Date: 5 November 2025

Faye Hazlehurst, FMAAT
Community Accountant,
Anston, Sheffield S25 4JU

aat Licensed Accountant

Faye Hazlehurst is licensed and regulated by
AAT under licence number 1006598

RAIN RESCUE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MAY 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
INCOMING RESOURCES		**£**	**£**	**£**	**£**
Donations & Legacies	**2**	183,645	20,000	203,645	208,755
Charitable Activities	**3**	186,458	399,295	585,753	121,768
Fundraising & trading activities	**4**	79,829	-	79,829	70,685
Bank interest		10,183	-	10,183	5,049
TOTAL INCOMING RESOURCES		**460,115**	**419,295**	**879,410**	**406,257**
RESOURCES EXPENDED					
Cost of raising funds - fundraising	**5**	18,725	72,604	91,328	25,174
Cost of raising funds - trading	**5**	1,202	-	1,202	1,685
Charitable Activities	**5**	280,434	176,131	456,566	496,711
TOTAL EXPENDED RESOURCES		**300,360**	**248,735**	**549,095**	**523,570**
Net income/expenditure		159,755	170,560	330,315	(117,313)
Transfers between funds		-	-	-	-
Net movement in funds		**159,755**	**170,560**	**330,315**	**(117,313)**
Total funds brought forward		413,955	85,104	499,059	616,372
Total funds carried forward		**573,710**	**255,664**	**829,374**	**499,059**

The Statement of Financial Activities includes all gains and losses recognised in the year.

The activities of the charitable company are classed as continuing.

Prior year comparatives by fund are detailed in the notes to the accounts.

RAIN RESCUE

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**9**	174,914	182,470
Current assets			
Stock		9,696	9,613
Debtors	**10**	26,469	7,874
Cash at Bank and in hand		636,721	317,728
Total assets		672,886	335,215
Liabilities			
Creditors - due within one year	**11**	(18,426)	(18,626)
Total liabilities		(18,426)	(18,626)
Net current assets		654,460	316,589
Net assets		829,374	499,059
Represented by:			
Unrestricted funds		405,322	245,682
Designated funds	**15**	168,388	168,273
Restricted funds	**13**	255,664	85,104
Total Charity funds		829,374	499,059

The notes on the following pages form part of these financial statements.

For the period ending 31st May 2025, the company is entitled to the audit exemption under 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the Board of directors:

Signed: C J Gibson

Print name: CLARE GIBSON
Director

Date: 21-10-25

RAIN RESCUE

STATEMENT OF CASHFLOWS

AS AT 31 MAY 2025

	Total Funds 2025 £	Total Funds 2024 £
Cashflow from operating activities	**330,315**	(117,313)
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**330,315**	(117,313)
Adjustments for:		
Interest receiveable	**(10,183)**	(5,049)
Depreciation charge	**18,937**	18,156
Proceeds from the sale tangible fixed assets	**-**	11,037
Payment to acquire tangible fixed asset	**(11,381)**	(22,775)
Loss/ (profit) on disposal of tangible fixed asset	**-**	1,882
(Increase)/decrease in stocks	**(83)**	(8,761)
(Increase)/decrease in debtors	**(18,595)**	1,797
Increase/(decrease) in creditors	**(200)**	(7,063)
Net cash provided by (used in) operating activities	308,810	(128,089)
Cash flows from investing activities	10,183	5,049
Net increase in cash and cash equivalents	**318,993**	(123,040)
Cash and cash equivalents at the beginning of the reporting period	**317,728**	440,768
Cash and cash equivalents at the end of the reporting period	**636,721**	317,728
Cash and cash equivalents consists of:		
Cash at bank and in hand	**636,721**	317,728
Cash and cash equivalents at 31 May 25	**636,721**	317,728

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2019) - (Charities SORP (FRS102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant account policy notes.

Incoming Resources

All income is included in the Statement of Financial Activities when the charity is entitled to the income, the receipt is probable and the amount can be measured reliably.

Donated services, assets and facilities are included as income at fair value where it is practical to quantify and the value can be measured reliably. A corresponding amount is recognised as expenditure or an asset as appropriate. No amounts are included for the value of services provided by volunteers which is in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Stock
Stock is stated at the lower of cost and net realisable value after making due allowance for slow and obsolete stock.

Fixed assets
Tangible fixed assets, with a cost exceeding £500, are capitalised and depreciated over their expected useful lives.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under finance lease, over the lease term, whichever is the shorter.

Motor Vehicles	20% reducing balance
Plant and Machinery	20% reducing balance
Computer equipment	25% straight line
Improvement to Leasehold Property	5% straight line

In the year of aquistion, assets are depreciated for the full year.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Provisions
Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Leases
Rentals payable under leases are charged against income on a straight line basis over the lease term.

Going Concern Note
The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the SOFA in the period to which they relate.

Analysis of Income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
2 Donations & Legacies	**£**	**£**	**£**	**£**
Donations and gift aid	160,651	-	160,651	177,396
Donated goods	3,359	-	3,359	11,359
Legacies	19,635	20,000	39,635	20,000
	183,645	**20,000**	**203,645**	**208,755**

All income received from donations and legacies in 2024 was unrestricted.

During 2024 the charitable company received donated animal feed from Burns dog food at a value of £4,116 and the charity also received donated staff training valued at £1,250.

3 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Grants, contracts and donations</u>				
Alice Noakes Trust	-	-	-	2,000
Animal Defence Trust	-	1,500	1,500	-
Animal Friends Insurance	-	-	-	1,000
Animal Rescue Foundation	-	-	-	4,000
Battersea dogs & cats home	-	392,545	392,545	-
Dennis Alan Yardy Trust	-	-	-	500
Eurovalve UK Ltd	-	-	-	500
Gripple Foundation	-	-	-	500
Hyman Winstone Foundation	-	-	-	500
Jackson Jackpot Ltd	1,000	-	1,000	-
Jean Sainsbury Animal Trust	5,000	-	5,000	-
Majorie Coote Animal Trust	-	-	-	2,000
Marenjan Trust	500	-	500	1,750
Petplan Charitable Trust	-	5,000	5,000	-
The Audrey Emma Lamb Charitable Trust	2,000	-	2,000	2,000
The Gallimore Trust	-	250	250	400
The Barry Green Memorial Fund	-	-	-	500
The Hobhouse Animal Trust	-	-	-	5,000
The Ostacchini Family Charitable Trust	1,000	-	1,000	-
The Rose Animal Welfare Trust	10,000	-	10,000	30,000
The Rushbrook Charitable Trust	5,000	-	5,000	5,000
The Walker 597 Animal Trust	1,300	-	1,300	-
Other Small grants under £500	1,000	-	1,000	1,100
<u>Contracts and fees</u>				
Adoption fees	61,990	-	61,990	51,280
Dog training	367	-	367	-
Veterinary Income	12,859	-	12,859	13,738
Boarding and welfare intake	84,442	-	84,442	-
	186,458	399,295	585,753	121,768
Total 2024	114,568	7,200	121,768	

4 Fundraising and trading activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Fundraising & Events	36,533	-	36,533	32,933
Sponsorship	3,000	-	3,000	6,500
Commission	10,934	-	10,934	10,472
Trading	29,363	-	29,363	20,780
	79,829	**-**	**79,829**	70,685

All income received from fundraising in 2024 was unrestricted.

Analysis of expenditure

5 Costs of generating funds - fundraising	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fundraising fees & membership	12,080	-	12,080	7,301
Event fees & merchandise	759	1,320	2,079	-
In memory & celebration	25	-	25	283
Postage costs	2,915	-	2,915	4,250
Wages and salaries	-	64,434	64,434	6,022
Marketing, advertising & design	1,151	6,850	8,001	6,047
Equipment, supplies & consumables	1,795	-	1,795	1,271
	18,725	**72,604**	**91,328**	25,174
Total 2024	18,183	6,991	25,174	

5 Costs of generating funds - trading	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Equipment, supplies & consumables	1,202	-	1,202	1,685
	1,202	**-**	**1,202**	1,685

All expenditure on trading during 2024 was unrestricted.

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
5 Expenditure on charitable activities		**£**	**£**	**£**	**£**
Salary costs	**7**	94,643	158,801	253,444	260,785
Freelance/sessional staff		43,003	8,563	51,566	66,842
Staff travel and training		3,171	-	3,171	3,955
Animal Training		-	2,724	2,724	-
Bank & processing charges		4,982	-	4,982	4,384
Insurance		5,350	-	5,350	4,725
Volunteer expenses		-	-	-	118
Rent & Rates		19,677	-	19,677	18,350
Utilities		16,508	-	16,508	11,423
Vet fees, medication and feed		32,381	1,024	33,405	25,942
Vet room expenses		966	-	966	17,333
Animal consumables		2,904	-	2,904	-
Waste disposal		1,998	-	1,998	1,375
Legal & professional fees		9,781	-	9,781	9,536
Consultancy fees		6,425	-	6,425	16,050
ICT costs including database		1,752	-	1,752	869
Telephone and internet		1,441	-	1,441	1,533
Printing, postage & stationery		29	-	29	124
Maintenance		6,259	-	6,259	11,995
Membership & subscriptions		2,393	-	2,393	1,855
Governance costs		34	-	34	13
Clothing		1,245	-	1,245	809
Equipment, supplies & consumables		5,508	-	5,508	6,423
Recruitment		3,248	-	3,248	7,637
CCTV surveilance		390	-	390	916
Motor expenses		2,429	-	2,429	2,836
Depreciation		13,918	5,019	18,937	18,156
Loss/gain on disposal of asset		-	-	-	1,882
Other expenditure		-	-	-	845
		280,434	**176,131**	**456,566**	**496,711**
Total 2024		338,589	158,122	496,711	

6 Net income/expenditure for the year	**2025**	**2024**
	£	**£**
Net income/expenditure is stated after charging:		
Independent Examination fee	1,950	1,550
Depreciation of tangible fixed assets	18,937	18,156
	20,887	19,706

7 **Staff Costs**	**Total 2025 £**	**Total 2024 £**
Salaries	301,705	246,735
Employers national insurance	17,238	20,744
Employers allowance	(7,119)	(5,705)
Employer pension contributions	6,054	5,033
	317,878	266,807

No employee received emoluments of more than £60,000 (2024: none). The average number of employees during the year was 12 (2024: 11).

The average monthly number of employees during the year on a full time equivalent (FTE) basis was 19.48 (2024: 16.59)

The organisation was supported by a total of 47 volunteers through the year (2024: 57).

8 Trustees and key management remuneration, benefits and expenses

There was no trustee remuneration, benefits or expenses during the period (2024: none).

The total amount of employee benefits received by key management personnel including employer pension and national insurance contributions is £57,373.
The Trustees consider the key management personnel comprise the Chief Executive Officer and Finance Manager.

(2024: Key personnal were considered to be the Chief Executive Officer, £47,722).

9 **Tangible fixed assets**	**Plant & Machinery £**	**Motor Vehicles £**	**Office Equipment £**	**Leasehold & property £**	**Total £**
Cost at 1 June 2024	121,121	12,212	2,955	183,503	319,791
Additions	6,381	5,000	-	-	11,381
Disposals	-	-	-	-	-
at 31 May 2025	127,502	17,212	2,955	183,503	331,172
Depreciation					
at 1 June 2024	85,739	10,163	2,955	38,464	137,321
Charge for the year	8,352	1,410	-	9,175	18,937
Disposal	-	-	-		-
at 31 May 2025	94,091	11,573	2,955	47,639	156,258
Net book value					
31 May 2025	**33,411**	**5,639**	**-**	**135,864**	**174,914**
31 May 2024	35,382	2,049	-	145,039	182,470

10 Debtors

	2025	2024
	£	£
Accounts receivable	13,296	2,201
Prepayments and accrued income	13,173	4,214
VAT refund due	-	1,459
	26,469	7,874

11 Creditors

	2025	2024
	£	£
Accruals and deferred income	3,336	3,621
VAT due	1,378	-
Amounts in respect of taxation and social security	-	3,625
Accounts payable	13,712	11,380
	18,426	18,626

12 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,950 (2024: Angela Hayes, Community Accountant, £1,550).

13 Movement in restricted funds

	2025	**Opening balance**	**Incoming resources**	**(Resources expended)**	**Transfers**	**Closing balance**
		£	**£**	**£**	**£**	**£**
*	Betty Phillips Charitable Trust	1,679	-	(336)	-	1,343
	The Gallimore Trust	221	250	-	-	471
*	Majorie Coote Animal Trust	168	-	(34)	-	134
*	Jean Sainsbury Trust	4,494	-	(264)	-	4,230
*	Animal Defence Trust	8,500	-	(500)	-	8,000
*	Battersea dogs & cats home: Hot Bodies	4,149	-	(341)	-	3,808
*	Battersea dogs & cat home: Cat ISO	5,946		(350)	-	5,596
	Batttersea dogs & cat home	4,121	392,545	(232,028)	-	164,638
*	Pets at Home Foundation	55,827	-	(3,194)	-	52,633
	Animal Defence Trust	-	1,500	(1,500)	-	-
	Petplan Charitable Trust	-	5,000	(2,100)	-	2,900
	Betty Roberts: Legacy	-	20,000	(8,088)	-	11,912
		85,104	419,295	(248,735)	-	255,664

Items marked with * the Majorie Coote Animal Trust , Betty Phillips Charitable Trust, Animal Defence Trust, Jean Sainsbury Trust, Battersea dogs and cat home and Pets at Home represents the fixed asser fund, the remaining balance will be used to write down the value over the useful life of the asset.

	2024	***Opening balance***	***Incoming resources***	***(Resources expended)***	***Transfers***	***Closing balance***
		£	***£***	***£***	***£***	***£***
*	*Betty Phillips Charitable Trust*	*2,098*	*-*	*(419)*	*-*	*1,679*
	The Gallimore Trust	*(179)*	*400*	*-*	*-*	*221*
*	*Majorie Coote Animal Trust*	*210*	*-*	*(42)*	*-*	*168*
*	*Jean Sainsbury Trust*	*4,758*	*-*	*(264)*	*-*	*4,494*
*	*Animal Defence Trust*	*9,000*	*-*	*(500)*	*-*	*8,500*
*	*Battersea dogs & cats home: Hot Bodies*	*4,438*	*-*	*(370)*	*81*	*4,149*
*	*Battersea dogs & cat home: Cat ISO*	*6,296*	*-*	*(350)*	*-*	*5,946*
	Batttersea dogs & cat home	*119,390*	*-*	*(115,269)*	*-*	*4,121*
*	*Pets at Home Foundation*	*90,895*	*-*	*(35,527)*	*459*	*55,827*
	ADCH - Cost of Living emergency Fund	*2,059*	*-*	*(2,059)*	*-*	*-*
	The Beryl Evetts & Robert Luff Animal Welfare Trust	*3,494*	*-*	*(3,495)*	*1*	*-*
	The Walker 597 Animal Trust	*-*	*300*	*(308)*	*8*	*-*
	Animal Rescue Foundation	*-*	*4,000*	*(4,000)*	*-*	*-*
	Majorie Coote Animal Trust: Cat neutering project	*-*	*2,000*	*(2,000)*	*-*	*-*
	The Barry Green Memorial Fund	*-*	*500*	*(510)*	*10*	*-*
		242,458	*7,200*	*(165,113)*	*559*	*85,104*

Transfers

The transfer in from unrestricted funds into the Pets at Home grant is to cover the additional expenditure occurred on revenue during the year. The remaining balance of the fund will be depreciated over its useful life.

14 Movement in funds

Restricted funds

Gallimore Trust
A grant given to help Staffordshie Bull Terriers and their fellow breeds in need.

Battersea dogs & cat home
This is an organisational development project, aimed at enabling Rain Rescue to build their internal infrastructure, resilience and sustainability. Funds will primarily be allocated to salaries, recruitment costs and consultancy fees. Over the three-year period, Rain Rescue will recruit and onboard staff and undertake other activities to strengthen the organisation such as reviewing policies and building the capacity of the board. Rain rescue will also receive bespoke on-site training from the Battersea Academy. Collectively, these activities will enable the organisation to impact more dogs and cats now in the future.

The Animal Defence Trust
Funding given to neuter street and homeless cats.

Petplan Charitable Trust
A grant given to support the vet outreach project.

Betty Roberts: Legacy
Legacy from a supporter of Rain Rescue which is restricted to vet fees for neutuering and health care of dogs from stray kennels and street cats.

15	**Opening balance**	**Incoming resources**	**Resources expended**	**Transfers**	**Closing balance**
Designated funds	**£**	**£**	**£**	**£**	**£**
Office portacabin	17,344	-	885	-	16,459
Site deposit	150,929	-	-	-	150,929
	168,273	-	885	-	167,388

2024	***Opening balance***	***Incoming resources***	***Resources expended***	***Transfers***	***Closing balance***
	£	***£***	***£***	***£***	***£***
Office portacabin	*18,229*	*-*	*885*	*-*	*17,344*
Site deposit	*150,929*		*-*	*-*	*150,929*
	169,158	*-*	*885*	*-*	*168,273*

The Office portacabin was purchased during the year and capitalised. The balance will be depreciated over the useful life of the building.

16 Financial commitments

At the year end, the charity had annual commitments under non-cancellable operating leases, as set out below:

The operating lease contains a 5 year break clause, the next break date is 2029.

	2025	**2024**
	£	**£**
Within 1 year	19,800	19,800
Within two to five years	20,295	20,295
Within six to ten years	22,216	22,216
	62,311	62,311

17 Ultimate Controlling Party

The charity is ultimately controlled by its trustees. No individual trustee has overall control.

18 Related party transactions

There were no related parties during this financial year.

2024: During the year the charitable company paid rental payments to Mrs J Neilson (ex Company Secretary) an employee and her spouse Mr S Neilson also an employee for the use of buildings and land of £18,000.

Mrs J Neilson left the charitable company on 31 May 2024 and her spouse left the charitable company on 21 May 2024.

There were no other related party transactions.

19 Analysis of net assets between funds

	Unrestricted funds	**Restricted funds**	**Designated funds**	**2025 Total funds**
	£	**£**		**£**
Fixed assets	84,560	76,190	14,164	174,914
Current assets/(liabilities)	320,762	179,474	154,224	654,460
	405,322	255,664	168,388	829,374

Prior year	***Unrestricted funds***	***Restricted funds***	***Designated funds***	***2024 Total funds***
	£	***£***		***£***
Fixed assets	*86,358*	*81,063*	*15,049*	*182,470*
Current assets/(liabilities)	*159,324*	*4,041*	*153,224*	*316,589*
	245,682	*85,104*	*168,273*	*499,059*

Accounts

Charity Registration Number: 1115089

Company Number : 05829719

RAIN RESCUE

REPORT AND ACCOUNTS

YEAR ENDED 31 MAY 2024

20 YEARS RAIN RESCUE

HELPING HOMELESS CATS AND DOGS

WWW.RAINRESCUE.CO.UK REG CHARITY 1115089

RAIN RESCUE

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 MAY 2024

CONTENTS

RAIN RESCUE

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MAY 2024

Full name:	**Rain Rescue**
Registered charity number	1115089
Registered company number company limited by guarantee	05829719
Registered office	Summerfield Lodge Moat Lane Wickersley Rotherham S66 1DZ
Directors (Trustees):	Andrew Gillon Katharine Urwin - resigned 26 October 2024 Clare Gibson Julia Pearse - appointed 26 October 2024 Penny Thompson - appointed 26 October 2024
Company Secretary	Jacquie Neilson - resigned 27 May 2024
Bankers:	CAF Bank 25 Kings Hill Ave Kings Hill West Malling Kent ME19 4JQ The Charity Bank Limited Fosse House 182 High Street Tonbridge TN9 1BE The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale WN8 6WT
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley S70 3EE

RAIN RESCUE

DIRECTORS` REPORT (INCORPORATING THE TRUSTEES` ANNUAL REPORT)

YEAR ENDED 31 MAY 2024

The trustees and directors present their report with the financial statements of the charity for the year ended 31 May 2024.

Governing Document

The charity was registered on 5th July 2006 and is constituted as a company limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up. It is governed by a Memorandum of Association dated 24 April 2006 amended 18 August 2023.

The charitable company changed its name from Summerfields - Life Skills through Pet Care t/a Rain Rescue to Rain Rescue Ltd on 9 February 2018. The charitable company was granted an exemption from using the word 'Limited' on 28 August 2018 and is now known as Rain Rescue.

Appointment of Trustees

All trustees/directors are appointed on a voluntary basis and do not receive any remuneration for their time. All expenses re-imbursed are disclosed in the accounts.

Organisational Structure

The trustees have control of the charity and its funds. There must not be fewer than three trustees and, a person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the trustees or be nominated for election by a member of the charity.

Public benefit

The trustees have had due regard to guidance published by the Charities Commission on public benefit and believe that the main objects below are for the public benefit.

Objectives and Activities

- for the benefit to the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To 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 relief of sickness and the preservation of health particularly among elderly and infirm people and those with physical, sensory or mental impairments through the provision of education and leisure time activities in the field of animal care and welfare.
- assisting in the treatment and care of persons suffering from mental or physcial illness of any description or in need of rehabilitation as a result of such illness, by the provision of facilities for work and recreation in the field of animal care and welfare.

RAIN RESCUE

DIRECTORS` REPORT (INCORPORATING THE TRUSTEES` ANNUAL REPORT)

YEAR ENDED 31 MAY 2024

OUR VISION

... is to see no cat or dog abandoned, mistreated or neglected in our local area.

OUR MISSION

... we exist to Rescue and Rehome cats and dogs from and around South Yorkshire.

OUR PRINCIPAL ACTIVITIES

Animal
"To endure that pets and owners in crisis get the help they need"

Community
"To work with the local community to provide help and support where needed"

Sustainability
"To build a robust and resilient organisation that can be sustainable"

A note from the Chair of Trustees'

As Chair of Trustees' for Rain Rescue, it is with great pride that I present our Annual Report. This report reflects not only the challenges we faced throughout the year but also the remarkable achievements made possible through the amazing efforts of our dedicated team of staff and volunteers.

At the start of the year, we welcomed our new CEO, Trish . Trish joined us with a wealth of experience in animal welfare, management and commercial expertise. Rain Rescue has an exciting future ahead under her leadership and I look forward to seeing what has been achieved in 2025.

In the past year, we have continued to fulfil our mission of rescuing, rehabilitating, and rehoming animals in need whilst overcoming significant challenges. Despite these ongoing challenges posed by the economic climate affecting pets owners, the amendment to the Dangerous Dogs Act, placing XL Bully types on the list, and the financial demands placed on animal welfare organisations, Rain Rescue has made a significant impact in the lives of the 334 animals we have cared for.

Our volunteers and staff have been the backbone of our organisation. Their selfless dedication and countless hours of service have made an immeasurable difference. We are incredibly grateful for their commitment and the positive impact they have had on the lives of animals and families in Rotherham and beyond.

Financially, we have worked hard to ensure the sustainability of Rain Rescue and are greatly appreciative of the support provided by Battersea Dogs and Cats home, that has allowed us to improve our services and create a solid future. Through fundraising efforts, grants, and the generosity of our supporters, we have managed to maintain our operations and even invest in new initiatives to enhance our services

Chair's report continued

Looking ahead, we are excited about the future. We plan to implement new programs aimed at increasing community engagement and awareness, providing veterinary care for the most in need, whilst also increasing our capacity to care for more cats and dogs.

Thank you to everyone connected to Rain for their continued support and belief in our mission.

Andy Gillon
Chair

Activites undertaken during the period

Helping those in need

South Yorkshire is an area of high deprivation and the need for our charity has never been greater.

For the first half of the year the kennels were closed due to being unable to recruit qualified staff so rescue worked with cats only.

From May we recruited a Kennel Manager and have reopened the kennels which have seen a large number of dogs coming into the centre so far, coming from a varied source, strays surrenders and a larger number than ever before of people not being able to keep pets in rented accommodation. The cost of living is seeing far more people asking for help with food bills and veterinary help.

All dogs and cats we rehome are health checked, vaccinated, treated for fleas and worms, microchipped and neutered, as well as provided any additional treatments, procedures, operations or tests that are deemed necessary to give them a good quality of life. We perform on-line home checking of potential homes, have in depth conversations with potential adopters and have adoption agreements in place. RAIN provides lifetime support for all adopters and their adopted pets, whilst also encouraging and educating owners to take accountability in being responsible for their pets wherever possible.

We have been part of the Cats Protection neutering scheme utilising our vet and vet room 185 cats have benefitted from the scheme

Our Challenges

The sector is needed more than ever. The number of animals being abandoned and surrendered is increasing. This is largely due to the cost of living crisis and the amount of animals during covid that are now still coming through the sector. We are seeing many more with separation anxiety and also people surrendering when they can't find a property that will take pets. People have less money to spend and the numbers of animals not having any preventative health care has increased.

Our challenges continued

In 2024 we continued to see a decline in public donations. We continue to receive support from Battersea, however the year two grant was pushed back and so it appears there is a significant drop in income in 2024. The Pets at home grant which we received in 2023 was also completed in 2024. We did apply for further funding in 2023 but sadly we were unsuccessful.

The end of 2024 our new CEO was appointed and as we move into 2024/25 the staff team has developed with the introduction of a fundraising team.

During 2023 we had to stop the intake of dogs due to the lack of trained staff. This also had an impact in the loss of adoption fees and donations.

We were thankful to receive the following grants within the year:

Galimore Staffies - help towards staffordshire bull terriers and their fellow breeds in need
Marjorie Coote Animal Trust - a grant towards cat neutering
The Walker Trust - a grant towards the operation of our vet room
Barry Green Memorial Fund - a grant towards our vet room
Animal Rescue Foundation - a TNR grant

Reason for entry into Rescue

	Dogs	Cats
Overall number into centre	24	310
stray	2	101
Death of owner	0	37
Abandoned	3	13
Aggression	0	10
Born on site	0	12
Ex racing greyhounds	5	0
Hoarding	0	1
Lack of time	1	7
Moving into rented	3	16
Owner homeless	0	1
Moving abroad	0	5
Owner ill health	2	18
Owner mental health	0	5
Relationship breakdown	1	5
Social services	0	14
Another centre transfer	2	1
Unable to pay vet cost	0	11
Unable to afford care	4	28
Owner is allergic	0	13
unwanted	0	12
Dog warden	1	0

Plans for the future

This year has been about recruiting for the future of Rain and working on the new strategy to secure the future of Rain Rescue in a positive way increasing our working more in the community and support where it is most needed.

- To fully understand the needs and develop a holistic approach to best service those needs, adapting to a changing society and environment.
- Provide quality support investing in our volunteering,home help and fostering services.
- Continuously improving our operations.
- Raise awareness of the benefits of rescue and rehoming.
- Identify and target local areas of high welfare need through evidence based research.
- To develop and implement outreach services and preventative care programmes.
- Develop an education programme to engage new audiences
- Develop strong working relationships
- Optimise opportunities for community relationships and partnership work with other charities.
- Work to our clear commercial strategy with the aim of sustainability.
- To develop diverse income streams under pinned by a robust fundraising strategy
- Complete the cycle of trustee recruitment

Financial Review

The Statement of Financial Activities shows incoming resources for the year of £406,257 (2023: £810,824). Total expenditure for the year is £523,570 (2023: £509,644). The SOFA is showing a deficit of £117,313 (2023: surplus £301,180) after transfers between funds of £559 (2023: £224). The Battersea year two grant of £158,753 was delayed until after the financial year, this has the biggest impact on our drop in income for this year.

At the end of 31 May 2024 the trustees designated funds of £168,273. A breakdown of these funds can be found in note 14.

At the year end, the unrestricted fund balance stands at £245,682 with restricted funds of £85,104 and designated funds of £168,273 giving the total year end fund position of £499,059 (2023: £616,372).

Reserves Policy

The Trustees have reviewed the charity's requirement for free reserves, ie those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed.

The Trustees consider that the ideal level of reserves should be 3 months running costs plus any exit fees and a contingency of £20,000 which is in the region of £108,463. The figure includes any potential redundancy costs. The Trustees are of the opinion that this is sufficient should the charity need to wind down.

Free reserves at 31 May 2024 not invested in tangible fixed assets stands at £159,324. The reserves policy will be monitored annually by the Board of Trustees.

RAIN RESCUE

DIRECTORS` REPORT (INCORPORATING THE TRUSTEES` ANNUAL REPORT)

YEAR ENDED 31 MAY 2024

Trustees' responsibilities for the financial statement

The trustees (who are also directors of Rain Rescue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions:

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

The trustees declare that they have approved the trustees' annual report and are signed on their behalf by:

Signed CMGibson

Print Name: CLARE GIBSON

Position: Trustee

Date: 28/12/24

RAIN RESCUE

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MAY 2024

I report on the accounts of the charity, which are set out on pages 11 to 24.

Responsibilities and basis of report
As the charity 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 Companies Act 2006 ('the 2006 Act).

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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

Independent examiner's statement
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

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 Act; or
2. the accounts do not accord with those records; or
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.

Signed: A Hayes Date: 16/01/2025

Angela Hayes, FMAAT
Community Accountant,
22 Brocklehurst Ave, Barnsley, S70 3EE

aat Licensed Accountant

Angela Hayes is licensed and regulated by
AAT under licence number 1006755

RAIN RESCUE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MAY 2024

		Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
INCOMING RESOURCES		£	£	£	£
Donations & Legacies	2	208,755	-	208,755	348,320
Charitable Activities	3	114,568	7,200	121,768	412,144
Fundraising & trading activities	4	70,685	-	70,685	49,561
Bank interest		5,049	-	5,049	799
TOTAL INCOMING RESOURCES		**399,057**	**7,200**	**406,257**	**810,824**
RESOURCES EXPENDED					
Cost of raising funds - fundraising	5	18,183	6,991	25,174	19,049
Cost of raising funds - trading	5	1,685	-	1,685	2,945
Charitable Activities	5	338,589	158,122	496,711	487,650
TOTAL EXPENDED RESOURCES		**358,457**	**165,113**	**523,570**	**509,644**
Net income/expenditure		40,600	(157,913)	(117,313)	301,180
Transfers between funds		(559)	559	-	-
Net movement in funds		**40,041**	**(157,354)**	**(117,313)**	**301,180**
Total funds brought forward		373,914	242,458	616,372	315,192
Total funds carried forward		**413,955**	**85,104**	**499,059**	**616,372**

The Statement of Financial Activities includes all gains and losses recognised in the year.

The activities of the charitable company are classed as continuing.

Prior year comparatives by fund are detailed in the notes to the accounts.

RAIN RESCUE

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	8	182,470	190,770
Current assets			
Stock		9,613	852
Debtors	9	7,874	9,671
Cash at Bank and in hand		317,728	440,768
Total assets		335,215	451,291
Liabilities			
Creditors - due within one year	10	(18,626)	(25,689)
Total liabilities		(18,626)	(25,689)
Net current assets		316,589	425,602
Net assets		499,059	616,372
Represented by:			
Unrestricted funds		245,682	204,756
Designated funds	14	168,273	169,158
Restricted funds	12	85,104	242,458
Total Charity funds		499,059	616,372

The notes on the following pages form part of these financial statements.

For the period ending 31st May 2024, the company is entitled to the audit exemption under 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the Board of directors:

Signed: C J Gibson

Print name: CLARE GIBSON
Director

Date: 28/12/24.

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2019) - (Charities SORP (FRS102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant account policy notes.

Incoming Resources

All income is included in the Statement of Financial Activities when the charity is entitled to the income, the receipt is probable and the amount can be measured reliably.

Donated services, assets and facilities are included as income at fair value where it is practical to quantify and the value can be measured reliably. A corresponding amount is recognised as expenditure or an asset as appropriate. No amounts are included for the value of services provided by volunteers which is in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

Stock

Stock is stated at the lower of cost and net realisable value after making due allowance for slow and obsolete stock.

Fixed assets

Tangible fixed assets, with a cost exceeding £500, are capitalised and depreciated over their expected useful lives.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under finance lease, over the lease term, whichever is the shorter.

Motor Vehicles	20% reducing balance
Plant and Machinery	20% reducing balance
Computer equipment	25% straight line
Improvement to Leasehold Property	5% straight line

In the year of aquistion, assets are depreciated for the full year.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Leases

Rentals payable under leases are charged against income on a straight line basis over the lease term.

Going Concern Note

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the SOFA in the period to which they relate.

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

Analysis of Income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
2 Donations & Legacies	**£**	**£**	**£**	**£**
Donations and gift aid	177,396	-	177,396	329,318
Donated goods	11,359	-	11,359	17,002
Legacies	20,000	-	20,000	2,000
	208,755	**-**	**208,755**	**348,320**

All income received from donations and legacies in 2023 was unrestricted.

The charitable company received donated animal feed from Burns dog food at a value of £4,116 (2023:£7,404). During 2024 the charity also received donated staff training valued at £1,250.

3 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Adoption fees	51,280	-	51,280	62,795
Veterinary Income	13,738	-	13,738	-
<u>Grants, contracts and donations</u>				
Alice Noakes Trust	2,000	-	2,000	-
Animal Defence Trust	-	-	-	2,000
Animal Friends Insurance	1,000	-	1,000	12,500
ADCH / Mars Food Fund Programme	-	-	-	1,500
ADCH Cost of Living Emergency Fund	-	-	-	6,000
Animal Rescue Foundation	-	4,000	4,000	-
Battersea dogs & cats home	-	-	-	176,778
Betty Phillips Charitable Trust	-	-	-	2,000
Blakemore Foundation	-	-	-	100
Co-op Community Fund	-	-	-	1,951
Dennis Alan Yardy Trust	500	-	500	500
Edna Smylie Memorial Fund	-	-	-	3,200
Eurovalve UK Ltd	500	-	500	-
Frecheville Sheffield & DCS	-	-	-	820
Gripple Foundation	500	-	500	-
Hyman Winstone Foundation	500	-	500	-
Jean Sainsbury Trust	-	-	-	15,000
Majorie Coote Animal Trust	-	2,000	2,000	-
Marenjan Trust	1,750	-	1,750	-
Michael and Shirley Hunt Charitable Trust	-	-	-	1,000
Persula Foundation	-	-	-	1,000
Pets at Home Foundation	-	-	-	110,000
Schnauzerfest	-	-	-	6,000
The Audrey Emma Lamb Charitable Trust	2,000	-	2,000	-
The Gallimore Trust	-	400	400	500
The Barry Green Memorial Fund	-	500	500	-
The Hobhouse Animal Trust	5,000	-	5,000	-
The Rose Animal Welfare Trust	30,000	-	30,000	-
The Rushbrook Charitable Trust	5,000	-	5,000	-
The Beryl Evetts & Robert Luff Animal Welfare Tr	-	-	-	8,500
Other Small grants under £500	800	300	1,100	-
	114,568	**7,200**	**121,768**	412,144
Total 2023	96,766	315,378	412,144	

4 Fundraising and trading activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Fundraising & Events	32,933	-	32,933	27,370
Sponsorship	6,500	-	6,500	3,500
Commission	10,472	-	10,472	7,569
Trading	20,780	-	20,780	11,122
	70,685	**-**	**70,685**	49,561

All income received from fundraising in 2023 was unrestricted.

Analysis of Expenditure

5 Costs of generating funds - fundraising	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Fundraising fees & membership	7,301	-	7,301	9,345
Event fees	-	-	-	108
In memory & celebration	283	-	283	397
Postage costs	4,250	-	4,250	4,788
Wages and salaries	-	6,022	6,022	-
Marketing/advertising	6,047	-	6,047	3,607
Equipment, supplies & consumables	302	969	1,271	803
	18,183	**6,991**	**25,174**	19,049

All expenditure on fundraising during 2023 was unrestricted.

5 Costs of generating funds - trading	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Equipment, supplies & consumables	1,685	-	1,685	2,945
	1,685	**-**	**1,685**	2,945

All expenditure on trading during 2023 was unrestricted.

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
5 Expenditure on charitable activities		£	£	£	£
Salary costs	6	176,464	84,321	260,785	221,460
Freelance/sessional staff		26,015	40,827	66,842	36,961
Staff travel and training		3,955	-	3,955	2,677
Animal Training		-	-	-	5,520
Bank & processing charges		4,384	-	4,384	3,143
Insurance		4,725	-	4,725	3,754
Volunteer expenses		118	-	118	1,270
Rent & Rates		18,350	-	18,350	18,350
Utilities		9,364	2,059	11,423	13,686
Vet fees, medication and feed		23,749	2,193	25,942	84,680
Vet room expenses		16,425	908	17,333	6,423
Waste disposal		1,375		1,375	1,322
Legal & professional fees		9,536	-	9,536	6,640
Consultancy fees		850	15,200	16,050	7,607
ICT costs including database		869	-	869	6,311
Telephone and internet		1,533	-	1,533	1,841
Printing, postage & stationery		124	-	124	53
Maintenance		11,995	-	11,995	27,464
Membership & subscriptions		1,855	-	1,855	4,515
Governance costs		13	-	13	668
Clothing		809	-	809	908
Equipment, supplies & consumables		6,423	-	6,423	6,738
Website		-	-	-	59
Recruitment		195	7,442	7,637	164
CCTV surveilance		916	-	916	536
Motor expenses		2,836	-	2,836	6,116
Depreciation		12,984	5,172	18,156	19,561
Loss/gain on disposal of asset		1,882	-	1,882	(798)
Other expenditure		845	-	845	20
		338,589	**158,122**	**496,711**	**487,650**
Total 2023		380,552	107,098	487,650	

6 Staff Costs

	Total 2024	Total 2023
	£	£
Salaries	246,735	204,654
Employers national insurance	20,744	17,238
Employers allowance	(5,705)	(4,581)
Employer pension contributions	5,033	4,149
Redundancy costs	-	-
	266,807	221,460

No employee received emoluments of more than £60,000 (2023 none). The average number of employees during the year was 11 (2023: 11.5).

The organisation was supported by a total of 57 Volunteers through the year (2023: 57).

7 Trustees and key management remuneration, benefits and expenses

There was no trustee remuneration, benefits or expenses during the period. (2023: none).

8 Tangible fixed assets

	Plant & Machinery	Motor Vehicles	Office Equipment	Leasehold & property	Total
	£	£	£	£	£
Cost at 1 June 2023	117,586	19,712	2,955	175,853	316,106
Additions	15,125	-	-	7,650	22,775
Disposals	(11,590)	(7,500)	-	-	(19,090)
at 31 May 2024	121,121	12,212	2,955	183,503	319,791
Depreciation					
at 1 June 2023	81,564	11,151	2,955	29,666	125,336
Charge for the year	8,846	512	-	8,798	18,156
Disposal	(4,671)	(1,500)	-	-	(6,171)
at 31 May 2024	85,739	10,163	2,955	38,464	137,321
Net book value					
31 May 2024	**35,382**	**2,049**	**-**	**145,039**	**182,470**
31 May 2023	36,022	8,561	-	146,187	190,770

9 Debtors

	2024	2023
	£	£
Accounts receivable	2,201	719
Prepayments and accrued income	4,214	6,700
VAT refund due	1,459	2,252
	7,874	9,671

10 Creditors

	2024	2023
	£	£
Accruals and deferred income	3,621	2,411
Amounts in respect of taxation and social security	3,625	4,576
Accounts payable	11,380	18,702
	18,626	25,689

11 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,550 (2023: £1,950).

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

12 Movement in funds

2024		Opening balance	Incoming resources	Resources expended	Transfers	Closing balance
		£	£	£	£	£
*	Betty Phillips Charitable Trust	2,098	-	419	-	1,679
	The Gallimore Trust	(179)	400	-	-	221
*	Majorie Coote Animal Trust	210	-	42	-	168
*	Jean Sainsbury Trust	4,758	-	264	-	4,494
*	Animal Defence Trust	9,000	-	500	-	8,500
*	Battersea dogs & cats home: Hot Bodies	4,438	-	370	81	4,149
*	Battersea dogs & cat home: Cat ISO	6,296	-	350	-	5,946
	Batttersea dogs & cat home	119,390	-	115,269	-	4,121
*	Pets at Home Foundation	90,895	-	35,527	459	55,827
	ADCH - Cost of Living emergency Fund	2,059	-	2,059	-	-
	The Beryl Evetts & Robert Luff Animal Welfare Trust	3,494	-	3,495	1	-
	The Walker 597 Animal Trust	-	300	308	8	-
	Animal Rescue Foundation	-	4,000	4,000	-	-
	Majorie Coote Animal Trust: Cat neutering project	-	2,000	2,000	-	-
	The Barry Green Memorial Fund	-	500	510	10	-
		242,458	7,200	165,113	559	85,104

Items marked with * the Majorie Coote Animal Trust , Betty Phillips Charitable Trust, Animal Defence Trust, Jean Sainsbury Trust, Battersea dogs and cat home and Pets at Home represents the fixed asset fund, the remaining balance will be used to write down the value of value of over the useful life.

Transfers

The transfer in from unrestricted funds into the Pets at Home grant is to cover the additional expenditure occurred on revenue during the year. The remaining balance of the fund will be depreciated over its useful life.

2023		*Opening balance*	*Incoming resources*	*Resources expended*	*Transfers*	*Closing balance*
		£	*£*	*£*	*£*	*£*
	Betty Phillips Charitable Trust	*2,622*	*-*	*524*	*-*	*2,098*
*	*The Gallimore Trust*	*84*	*500*	*763*	*-*	*(179)*
	Majorie Coote Animal Trust	*262*	*-*	*52*	*-*	*210*
*	*Jean Sainsbury Trust*	*5,022*	*-*	*264*	*-*	*4,758*
*	*Jean Sainsbury Trust*	*-*	*6,000*	*6,003*	*3*	*-*
	Pedigree Foundation	*1,053*	*-*	*1,103*	*50*	*-*
	Snip and chip	*246*	*-*	*300*	*54*	*-*
	Animal Defence Trust	*9,500*	*-*	*500*	*-*	*9,000*
*	*Battersea dogs & cats home: Hot Bodies*	*5,140*	*-*	*702*	*-*	*4,438*
*	*Battersea dogs & cat home: Cat ISO*	*6,646*	*-*	*350*	*-*	*6,296*
*	*Batttersea dogs & cat home*	*-*	*176,778*	*57,388*	*-*	*119,390*
	Rotherham Rescue Rangers	*1,000*	*-*	*1,011*	*11*	*-*
	Animal Friend Insurance	*2,358*	*-*	*2,362*	*4*	*-*
	Pets at Home Foundation	*-*	*110,000*	*19,105*	*-*	*90,895*
	ADCH - Cost of Living emergency Fund	*-*	*6,000*	*3,941*	*-*	*2,059*
	ADCH / Mars Food Fund Programme	*-*	*1,500*	*1,567*	*67*	*-*
	Blakemore Foundation	*-*	*100*	*134*	*34*	*-*
	Schnauzerfest	*-*	*6,000*	*6,022*	*22*	*-*
	The Beryl Evetts & Robert Luff Animal Welfare Trust	*-*	*8,500*	*5,006*	*-*	*3,494*
		33,933	*315,378*	*107,098*	*245*	*242,459*

13 Movement in funds

Gallimore Trust
A grant to help Staffordshie Bull Terriers and their fellow breeds in need.

Jean Sainsbury Trust
A grant given towards vet fees.

Battersea dogs & cat home
This is an organisational development project, aimed at enabling Rain Rescue to build their internal infrastructure, resilience and sustainability. Funds will primarily be allocated to salaries, recruitment costs and consultancy fees. Over the three-year period, Rain Rescue will recruit and onboard staff and undertake other activities to strengthen the organisation such as reviewing policies and building the capacity of the board. Rain rescue will also receive bespoke on-site training from the Battersea Academy. Collectively, these activities will enable the organisation to impact more dogs and cats now in the future.

Pets at home Foundation
A grant given for the fitout of onsite veterinary clinic and the first 12 months of veterinary staffing costs.

ADCH - cost of living
The purpose of the grant is to help with short-term financial difficulties as a result of the cost of living crisis.

The Beryl Evetts & Robert Luff Animal Welfare Trust
Two grants in response to our appeal to helo with veterinary fees.

The Walker 597 Animal Trust
Grant given towards the operation of the onsite vet room.

Animal Rescue Foundation
Cat trap and neuter project.

Majorie Coote Animal Trust
Grant given towards the costs of cat neutering.

The Barry Green Memorial Fund
Grant given towards the cost of vet fees.

14 Designated funds	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Office portacabin	18,229	-	885	-	17,344
Site deposit	150,929	-	-	-	150,929
	169,158	-	885	-	168,273

2023	*Opening balance £*	*Incoming resources £*	*Resources expended £*	*Transfers £*	*Closing balance £*
Office portacabin	*19,115*	*-*	*886*	*-*	*18,229*
Staffing/salary costs	*60,929*	*-*	*-*	*(60,929)*	*-*
Vet room	*30,000*	*-*	*-*	*(30,000)*	*-*
Site deposit	*-*		*-*	*150,929*	*150,929*
	110,044	*-*	*886*	*60,000*	*169,158*

The Office portacabin was purchased during the year and capitalised. The balance will be depreciated over the useful life of the building.

The Staffing/salary costs and vet room, previously designated by the trustees has been transferred into the designated fund towards the purchase of the site.

15 Financial commitments

At the year end, the charity had annual commitments under non-cancellable operating leases, as set out below:

The operating lease contains a 5 year break clause, the next break date is 2029.

	2024 £	2023 £
Within one year	19,800	18,000
Within two to five years	20,196	19,800
Within five to ten years	22,216	21,780
	62,212	59,580

16 Ultimate Controlling Party

The charity is ultimately controlled by its trustees. No individual trustee has overall control.

17 Related party transactions

During the year the charitable company paid rental payments to Mrs J Neilson (Company Secretary) an employee and her spouse Mr S Neilson also an employee for the use of buildings and land of £18,000 (2023: £18,000).

Mrs J Neilson left the charitable company on 31 May 2024 and her spouse left the charitable company on 21 May 2024.

There were no other related party transactions.

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	2024 Total funds
	£	£		£
Fixed assets	86,358	81,063	15,049	182,470
Current assets	171,900	10,091	153,224	335,215
Current Liabilites	(12,576)	(6,050)	-	(18,626)
	245,682	85,104	168,273	499,059

Prior year

	Unrestricted funds	*Restricted funds*	*Designated funds*	*2023 Total funds*
	£	*£*		*£*
Fixed assets	*88,328*	*86,508*	*15,934*	*190,770*
Current assets	*133,934*	*164,133*	*153,224*	*451,291*
Current Liabilites	*(17,506)*	*(8,183)*	*-*	*(25,689)*
	204,756	*242,458*	*169,158*	*616,372*

Accounts

Rain Rescue
(A company limited by guarantee)

Financial Statements for the year ending 31 May 2023

21 YEARS

RAIN RESCUE
HELPING HOMELESS CATS AND DOGS
WWW.RAINRESCUE.CO.UK REG CHARITY 1115089

Charity number: 1115089

Company number: 05829719

Voluntary Action Rotherham
The Spectrum, Coke Hill, Rotherham, S60 2HX
Tel: 01709 829821 Fax: 01709 829822
Email: admin@varotherham.org.uk Web: www.varotherham.org.uk

Rain Rescue
Contents of the financial statements

Rain Rescue
Administrative details

Registered Charity number	1115089	
Registered company number company limited by guarantee	05829719	
Directors (Trustees):	Shelley Richmond - resigned 25 January 2023 Andrew Gillon Katharine Urwin Louise Corder - resigned 25 October 2022 Clare Gibson - appointed 9 October 2022	
Company Secretary	Jacquie Neilson	
Registered office	Summerfield Lodge Moat Lane Wickersley Rotherham S66 1DZ	
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling Kent ME19 4JQ	The Charity Bank Limited Fosse House 182 High Street Tonbridge TN9 1BE
	The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale WN8 6WT	
Independent examiner	F Hazlehurst FMAAT Voluntary Action Rotherham Community Accountancy The Spectrum Coke Hill Rotherham S60 2HX	

Rain Rescue
Directors` report (Incorporating the Trustees` annual report)
for the year ending 31 May 2023

The trustees and directors present their report with the financial statements of the charity for the year ended 31 May 2023.

Governing Document
The charity was registered on 5th July 2006 and is constituted as a company limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up. It is governed by a Memorandum of Association dated 24 April 2006.

The charitable company changed its name from Summerfields - Life Skills through Pet Care t/a Rain Rescue to Rain Rescue Ltd on 9 February 2018. The charitable company was granted an exemption from using the word 'Limited' on 28 August 2018 and is now known as Rain Rescue.

Appointment of Trustees
All trustees/directors are appointed on a voluntary basis and do not receive any remuneration for their time. All expenses re-imbursed are disclosed in the accounts.

Organisational Structure
The trustees have control of the charity and its funds. There must not be fewer than three trustees and, a person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the trustees or be nominated for election by a member of the charity.

The trustees have had due regard to guidance published by the Charities Commission on public benefit and believe that the main objects of the charity are for the public benefit.

Objectives and Activities
- for the benefit to the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To 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 promotion for the benefit of the public of urban or rural regeneration in areas of social and economic deprivation (primarily in South Yorkshire) by all or any of the following means:
- the relief of financial hardship
- the relief of unemployment
- the advancement of education, training or retraining, particularly among unemployed people and providing unemployed people with work experience.
- the relief of sickness and the preservation of health particularly among elderly and infirm people and those with physical, sensory or mental impairments residing permanently or temporarily in South Yorkshire through the provision of education and leisure time activities in the field of animal care and welfare.

OUR VISION

... is to see no cat or dog abandoned, mistreated or neglected in our local area.

OUR MISSION

... we exist to Rescue and Rehome cats and dogs from and around South Yorkshire.

OUR PRINCIPAL ACTIVITIES

... Rehoming cats and dogs directly through our rescue centre and a network of volunteer foster homes via a clearly defined adoption procedure.

...Supporting owners needing to surrender their dogs or cats, or families of owners in crisis situations by providing rescue, kennel or foster placements.

... Working in partnership with other rescue organisations such as Battersea, The Blue Cross, Thornberry Animal Sanctuary, Sheffield Cat Shelter, Cats Protection and Woodgreen.

...Income generation via our social media platforms, online campaigns, grants, pet rehoming fees and retail sales both at the time of adoption and in our online shop.

A note from the Chair of Trustees

"After being a trustee for Rain rescue for the past 4 years, I was delighted to take up the position of Chair when Shelley Richmond sadly left us to embark on a new adventure in the Isle of Mull. Thank you to Shelley and everything she achieved for Rain Rescue.

The last year continued to present a huge amount of challenges for our charity, and the animal welfare sector as a whole. Unfortunately, but understandably, crises will always have a detrimental effect on animal welfare. Still working hard to combat the effects of the pandemic, we have seen an increase in owners being unable to look after their pets, due to a plethora of reasons. The cost of living crisis and the huge surge in energy costs meant people were forced into situations where they just could not afford to look after their beloved pets. This leads to more people and pets needing to access our services, which puts additional strain on our staff and resources.

The rescue and rehoming sector has changed dramatically in the past few years, requiring organisations like RAIN to look at what support we can provide and work in different ways than before. Collaboration with other organisations is more important than ever, and I would also like to thank the many other charities and businesses that RAIN has worked alongside and supported RAIN to continue to help even more animals.

Our team of staff and volunteers at Rain Rescue continue to amaze me with their resilience and foresight, having to be continually agile in the way that we can look to support even more people and their pets with the limited resources we have. The new veterinary facilities at the centre now allow us to provide much needed treatment to more animals whilst helping to manage the ever increasing vet costs, whilst the new cattery facilities ensure cats have the best stay possible with us whilst we find their new homes and the improvements to the kennels are better for the dogs as well as the staff and volunteers.

I would like to thank all of our staff, volunteers and public for their continued support of RAIN rescue. Without you we wouldn't have been able to help the 381 cats and dogs who have walked through our doors, in the past year, whilst looking into the future with the plan to help many more".

Andrew Gillon
Chair of Trustees

Activities and performance

We have continued to focus on sustainability and surviving post Covid-19 as demand for our services grew, yet again. Our intake increased when the pandemic restrictions eased, as we accepted significantly more dogs into our care, especially as people started to return to work and couldn't cope with the undersocialized yet highly energetic dogs that they had managed during lockdown. Cats in need have been consistently demanding throughout the whole of the pandemic, with the biggest concern being the sheer volume being born unexpectedly on the streets and in some homes, as neutering numbers were reduced during the pandemic.

Many of the issues seen are largely due to the huge increase in dog and cat ownership during the pandemic, with the Dogs Trust survey reporting that 3.2 million dogs joined families during lockdown, many of whom were acquired by first-time dog owners. The demand for dogs during lockdown was often met by lower welfare breeders at home and overseas, impacting the number of dogs with health or behavioural issues, further compounded by changes to routines as owners went back to work and households were able to mix and have visitors again. A lack of socialisation and access to puppy classes particularly impacted lockdown puppies.

As the relaxation of lockdown rules rolled out throughout the UK, we have seen a sharp increase in people wanting to rehome their dogs and cats, often with urgency. The reasons people are looking to rehome their pets are often complex and we are seeing more dogs than ever before with problematic behavioural issues. Many pets entering our care are neglected by owners, often unintentionally, as a result of financial hardship. Some also need more veterinary care as a result, but more than ever before we are seeing dogs who are in an unsuitable home environment, often undersocialised and displaying frustration and anxiety issues.

South Yorkshire is an area of high deprivation. RAIN averages 40 dogs, cats and kittens in our care at any one time. Over the Spring of 2023 this increased to our highest number to date of 72 due to extreme demands, and urgent situations. On top of this, we take heart-breaking calls for help every day from people in our community that desperately need our help, such as: the loved ones of pet-owners who have died, parents of suicide victims, owners facing eviction or moving into rented accommodation that won't accept pets, all tragic examples of pets needing a space at our rescue centre.

Our fantastic fosterers provide a place of calmness away from the cattery and kennel environment for those that may not do well in kennels, or if they may be with us for a longer period of time. However, the majority of dogs that have come into care this year have not been suitable to go into foster care due to their behavioural challenges, and no suitable foster homes available without other dogs or children.

All dogs and cats we rehome are health checked, vaccinated, treated for fleas and worms, microchipped and neutered, as well as provided any additional treatments, procedures, operations or tests that are deemed necessary to give them a good quality of life. We perform on-line home checking of potential homes, have in depth conversations with potential adopters and have adoption agreements in place. RAIN provides lifetime support for all adopters and their adopted pets, whilst also encouraging and educating owners to take accountability in being responsible for their pets wherever possible.

Our centre - our place of peace and calm
During the last 12 months we made some changes to the rescue centre in order to improve some of the onsite facilities. We couldn't have done any of this without the generosity of our supporters, grant funders and local businesses that have stayed with us over the years, along with Steve, one of our founders who works tirelessly to keep the site immaculate, forever making improvements to the centre environment.

Visitors to the centre are often impressed with the cleanliness and conditions that the animals are kept in, and we all pride ourselves in knowing that even though the animals may not have a home yet, they are loved and well cared for whilst in RAIN's care.

We undertook and completed four big projects during the last year:

Using funds donated from one of our cat loving supporters, we created a purpose built 'catio'. This allows the cats to play and exercise in the fresh air in a larger space full of toys and activities where they can see the outside world more than their pens. This is also used as our 'meet and greet' area for adoptions. We have found that as the cats play in this low stress environment regularly, they are much more relaxed and friendly when being introduced to their new potential adopters. We provide an amazing environment for this meet and greet, which also has disabled access and a comfortable space where potential adopters can sit for a while with their potential new friend.

We have developed our kennel facilities in a range of ways this year that have improved the experience for our dogs, staff and volunteers, and adopters.

We have renovated an old wooden building, turning it into a bright and welcoming kennel re-homing room, giving the dogs a chance to meet potential adopters in a calm and quiet environment, giving them space to get to know each other.

For staff safety and to conform with ADCH standards, we added external runs and hatches to all the 12 kennels on site. These have been long awaited and now allow dogs to be let out into their runs to allow for safe cleaning by junior staff and volunteers, whereas previously only experienced handlers could enter kennels where more challenging dogs were housed. It also gives each dog an outdoor space in their kennel, which has been proven to help train and maintain good toilet training.

Rain Rescue
Directors` report (incorporating the Trustees` annual report) continued
for the year ending 31 May 2023

We received planning approval to create a new site entrance to the cattery area at the top of the site, which now leads to a much nicer facilitated access to the cattery for cat viewings and visitors. The original entrance at the bottom of the site by the kennel facility is now quiet, with members of the public only being allowed into the kennel area when accompanied by a member of staff. This allows the kennel space to be calmer and quieter for the dogs in our care.

Along with the rearranged site entrance, we have created an air-lock for dogs using the outside field and agility paddock for both visitors and centre dogs.

This years statistics

From 1 June 2022 to 31 May 2023 we:-

- accepted into our care 381 dogs and cats (291 cats and 90 dogs)
- fostered 149 pets in homes rather than in cat pens or kennels
- adopted 347 pets (made up of 247 cats and 100 dogs)
- sadly had to put to sleep 14 cats and 2 dogs
- facilitated 59 Community and street cats neutered as a Cat Protection Advocate

ENTRY REASONS FOR DOGS AND CATS INTO RAINS CARE			
Abandoned by owner	7	Owner is homeless	3
Aggression to other animals	2	Owner is moving abroad	3
At risk of euthanasia	2	Owner physical ill health	35
Born on site	27	Owner poor mental health	12
Death of Owner	7	Relationship breakdown	5
Dog Warden (not officially strays)	6	Social Services Case	5
Domestic Abuse	1	Reported Stray Cats & Kittens	139
Ex-Racing Greyhound	12	Stray Dogs from stray kennels	14
Moving to Rented accommodation	12	Transfer in from another charity	11
Not getting on with resident animals	3	Unable to afford care	18
Owner Lack of time	14	Unable to cope with behaviour	19
Owner is allergic	11	Unwanted	13

Income Generation

The last year has been very challenging for income generation primarily due to the lack of a dedicated fundraiser, meaning income generation has been primarily undertaken by the CEO and a part time social media assistant.

Thanks to the incredible generosity of our supporters, the support of both existing and new grant funders, along with our corporate partners, we raised a total of £713,738 (including grant income of £349,349). Our fundraising income of £364,389 this year accounted for 51% of our total annual income. This included two large personal gifts totalling £90,000 from 2 of our supporters (£70,000 and £20,000).

We continued to focus on individual giving via our online presence, as we did not have a presence out in the local community with events and face to face fundraising, but still managed to raise £10,187 from community events. We utilised our giving tools on our website, social media and other platforms introduced last year to keep in touch with our supporters by showing them the work we are doing. The website also generated an income of £6,290 from Wishlist gifts where supporters 'gift' items to the pets in care, allowing Rain to buy the products and also claim Gift Aid on their Gift.

Facebook fundraising was hugely successful and was a key income generator in the £71,556 raised with one-off online giving. We have been asking our supporters to sign up to regular giving through our website and we now have 283 donors raising £43,856 being 6% of our overall income.

As public spaces and venues re-opened post-covid, we saw our Collection Tins generate an income of £5,410 and would like to thank our lovely volunteer Pat Davey for maintaining a valuable relationship with our Collection Tin holders, collecting full tins and happily counting the donations for us each weekend.

We cannot forget to thank our on-line retail auction volunteer Gill Bagshaw who has raised £8,870 of the £13,805 by holding regular auctions, and now has a friendly following on the Rain Rescue Auction Facebook page.

As always, we were grateful to businesses and organisations for their financial support and gifts. These key partners include Pets at Home Foundation, KitchenEx, Natusan, Sheffield Window Centre, to name just a few. We are grateful to Burns Pet Nutrition for their generous food sponsorship and feeding all our dogs and cats with their dry food again for the last 12 months, totalling over £8,000 in value. Petplan Commission has continued to increase, generating income when adopters and supporters take out a new, or continue with an existing insurance policy for their pets. We also received 2 wonderful donations from Animal Friends Insurance for the amount of £12,500.

It's not been an easy ride since we installed our CRM system Donorfy back in 2019, and along with problems with the website, has taken a lot of technical manpower as well as data manipulation. We feel that this year, we are finally on the right track with both systems being in sync and helping to not only generate donors from the website, but help document that properly, to assist us thanking our donors with a donor journey. This has helped us increase our Gift Aid claim last year to £35,136. The CRM system and the website will provide more opportunities for income generation once a full time fundraiser is in place.

The longer term financial impact of the pandemic is still unravelling and we are seeing funds understandably being directed to help emergency global situations, such as the war in Ukraine. We are still cautious about the future for fundraising and supporters' ability to donate to their favourite causes as they enter the unknown territory of the cost-of-living crisis and their spare funds be diverted elsewhere. We believe that looking after our donors, letting them know about the difference that RAIN makes to animal lives, is what keeps our supporters with us through these difficult times.

Receiving support from our Grant Funders has been a true lifeline and we thank them for recognising not only the animal welfare support that RAIN provides, but the massive impact the charity has on the human lives that we touch.

Battersea Dogs and Cats Home awarded RAIN a three year grant to strengthen our management, fundraising and welfare teams and ensure Rain Rescue is a sustainable Charity to face the challenges of the future. This grant is truly a lifeline for both our charity and South Yorkshire and opens up opportunities that could never have been dreamed of before. Rain Rescue are the only animal charity that this was awarded to for this very special support and we are so proud that they have identified this need.

One of the grants aims is to provide the current CEO with an exit strategy, and providing finance to recruit new positions at salaries that could not have been met without the grant. Battersea are supporting RAIN with training for the team as well as creating a stronger team, ensuring RAIN's future success, and we couldn't be more excited for the future.

The grant from Pets at Home Foundation for the vet room in November 2022 was one of the first that they had made towards staffing costs, and in particular, partially funding a vet and vet nurse salary to operate on site at the centre. It was an amazing moment to receive the wonderful grant of £110,000 and throughout this year we have been building and fitting out the Vet Room Unit which will be operational by June 2023.

We have opened one of our secure fields to allow the public to rent for sole household use, which has had a great uptake. So many people with reactive dogs welcome the chance to let their dogs off-lead, safe in the knowledge that they are in a safe and secure area. This has also generated a steady source of income to RAIN, as well as great social media publicity when people share videos and photos of their dogs having fun.

Rain Rescue
Directors` report (incorporating the Trustees` annual report) continued
for the year ending 31 May 2023

Our challenges

The current cost-of-living crisis is starting to have a huge impact on our sector in a range of ways:

- increased demand for our services
- complexity of the rehoming cases (both medical and behavioural)
- reduction in pet ownership from rescue centres
- reduction in charity income
- increased operational costs
- staff recruitment and retention

The animal welfare world is unique with many passionate people all working towards a goal of helping vulnerable, homeless, abused and lost animals. Sadly, the more animals we take in, the more our labour and costs increase and so it's very unlike the commercial world, where the more products they produce, the more income they can generate, in fact, ours has the opposite effect.

There is little competition throughout our sector, apart from Income Generation, where we are all actively seeking new donors and support. We have always believed that the stronger each welfare organisation is, the more animals get helped overall, and so we focus on collaborative working. RAIN provides food, vet support and takes in the cats from many smaller rescues in the local area.

The sector is a tough environment to work in, both physically and mentally, and we have found it incredibly difficult to recruit and retain staff due to the physical and mental pressures of working for a small rescue because of the sad cases of pets and people that we deal with on a daily basis. One of the hardest things for staff to accept is that we can't always help them all. Many join the industry, only to find the work pretty challenging, and decide it's not for them and leave quickly. This is leaving the sector in a very precarious position to care for the ever increasing demands we are facing.

The cost of living crisis has forced good staff to leave for jobs outside the sector, as financially they cannot afford to stay. There are, however, some talented and dedicated people still out there, and our challenge is to find those people, attract them to our charity and retain them by investing in their future career at RAIN. We are hopeful that with the vital Battersea Grant funding, we can attract and retain more compassionate and knowledgeable staff to our small team who can help further grow and stabilise our charity.

During lockdown, many vets stopped cat neutering operations and as such, the cat population locally and nationally has grown exponentially. Many street cats' health and wellbeing has been deteriorating as a result, with them facing welfare issues like poor health, the spread of disease, constant cycles of reproducing, and persistent fighting, whilst living in poor welfare conditions and no real food. Part of RAIN's 21/22 strategy was to address the ever growing street cat population and poor welfare standards in our local area via our own cat neutering project. This is our 6th year as a Cat Protection Advocate and we are most grateful for our volunteer Vickie Fox who assisted us over the last few years in the administration of this programme making sure every cat owner takes advantage of the programme.

In 2022 we issued 110 neutering vouchers and liaised with 120 members of the public, assisting them in making arrangements to neuter their cats. We have dedicated information on our website with a quick and easy neutering voucher application form for the public to complete. We had 97 successful neuters taken up at a cost to Cats Protection of £4,771.

We know this is a drop in the ocean, as there are many areas in Rotherham that are overpopulated with unowned cats, and the local community are distressed to see them in such poor health and living conditions. This results in us receiving a high number of enquiries from members of the public via phone, email, Facebook messages and visiting our site, all trying to help these suffering cats. This puts a big demand on our customer service support needed to staff the enquiries.

Many of these cats living outside are not feral, but abandoned or left behind when people move homes. These are often elderly, feeble and sick, yet still breeding an average of 2 litters of 6 kittens a year, the public are rightly concerned about the rapidly increasing street cat population. Neutering and education is the only answer and we will continue our work alongside other local rescues in our plight to help these homeless cats and kittens. There is no Cat Protection presence in Rotherham, with our nearest 2 volunteer branches in Sheffield and Barnsley.

Community and Volunteering

All of our volunteers are an integral part of the team and we were delighted to welcome back to the centre our on-site volunteers after such a long absence during lockdowns and isolation. We would like to thank our loyal kennel and cattery volunteers who continue to support us day in, day out, giving up their free time, tirelessly cleaning, walking, and socialising the homeless cats and dogs in our care.

Sadly, we couldn't build the volunteer team up as much as we would have liked to due to staff shortages for training. This is hopefully an area we will be able to address in 23/24.

Our onsite volunteers gave over 2,860 hours (avg 55 hrs per week) of time equating to over £29,801 savings of an animal carer support time based on minimum wage. Volunteering is an area that we will be increasing once staffing is up to strength.

Staff and training

Staffing and recruitment has been tough this year, with general staff shortages nationally continuing with a lack of experienced staff within the sector where so many have left to take jobs outside of animal welfare. The shortage has meant that it's proven difficult to fill our vacancies for senior and junior staff alike. We currently have 9 FTE staff and have plans for recruiting during 23/24. The senior leadership team has remained small, primarily due to investing time attempting to build up the welfare team.

Once the senior leadership team is built, recruitment will commence again in the welfare team.

ADCH

Rain Rescue is a proud member of the Association of Dogs and Cats Homes (ADCH) and our operations and site are periodically inspected to ensure we meet the standards set by them. We constantly strive to ensure our staff are supported through training and development which has been reduced due to low staffing numbers, but is in the plans for 23/24.

We have all learned so much by being a part of the ADCH and truly believe that RAIN is a much better charity for being a member. The support of other members and the knowledge shared has been a lifeline and has also led the charity to receive vital grants that were only possible through our membership allowing key networking opportunities. RAIN will continue to be an ADCH member, sharing best practices and welcoming collaborative working to improve animal welfare in our community.

Future Plans

RAIN's future plan is to review the previous Strategic Plan and create a new version for 2024 - 2026, as well as revise the Organisational Review to meet that Strategic Plan. We aim to keep building an organisation that will be there to help in our community providing a lifeline to animals long into the future. Utilising the Battersea grant funding, we will recruit and strengthen our management, animal welfare and fundraising teams.

Animal welfare can only improve if we educate and support our local community. We will again be approaching the National Lottery to attract their support for our project to help people facing financial hardship, as a result of the cost of living crisis, and having to re-home their often beloved pet. The majority of people are heartbroken to do this, it is a very emotional and stressful time and our team needs the support and training to be able to shoulder this and deal with that emotion with sensitivity and resilience.

We will also be applying for grant funding by the likes of a Lottery or an Awards for All grant, to fund a Welfare Co-ordinator and supporting services for the post to be reach out to and be the first point of contact of the community to support and sign-post and assist those in need of help and advice with their pets. We not only need to educate the community, but also educate some grant funders on just how much human suffering animal welfare charities witness on a daily basis. Where necessary, that the charity can still take in their beloved pet, assess and treat them, and find them a new home, is hugely re-assuring to someone facing such hardship.

In the future, our team plans to provide education about animal welfare and the responsibilities that come with pet ownership.

Vet room - the vet room has been such a valuable addition to our resources this year and an area that we will be increasing and strengthening going forward.

We will be looking to grant funders and Cat Protection to fund the provision of veterinary support for our vet room as well as supporting people on low incomes with their pets. To provide customer service support to the community requests, 2 days operating in a vet room for a vet and a vet nurse, 2 x .5 members of staff to collect and return animals in a fitted out vehicle pre and post neutering and procedures.

We will be looking to offer cat microchipping drives to help owners prepare for the upcoming legal requirement in 2024. RAIN would register pets to owners.

We would like to end 22/23 with our heartfelt thanks to our staff, trustees and volunteers, supporters, corporates and grant funders who have such a belief in this amazing charity knowing that after 21 years, it goes from strength to strength.

Financial Review

The Statement of Financial Activities shows incoming resources for the year of £810,823 (2022: £352,631). Total expenditure for the year is £509,645 (2022: £406,779). The SOFA is showing a surplus of £301,178 (2022: deficit £54,149) after transfers between funds of £245.

At the end of 31 May 2022 the trustees designated funds of £169,158. A breakdown of these funds can be found in note 15.

At the year end, unrestricted fund balance stands at £204,756 with restricted funds of £242,458 and designated funds of £169,158 giving the total year end fund position of £616,372 (2022: £315,192).

Reserves Policy

The Trustees have reviewed the charity's requirement for free reserves, ie those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed.

The Trustees consder that the ideal level of reserves would be 3 months running costs plus a contingency of £20,000 which is in the region of £110,693. The Trustees are of the opinion that this is sufficient should the charity need to wind down.

Current free reserves stand at £116,428, this is slightly in excess of the ideal level of reserves. The Trustees are happy with this and will hold the additional funds for the increased costs of energy and veterinary charges.

Rain Rescue
Directors` report (incorporating the Trustees` annual report) continued
for the year ending 31 May 2023

Trustees' responsibilities for the financial statement
The trustees (who are also directors of Rain Rescue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions:
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' annual report and are signed on their behalf by:

Signed C Gibson

Date: 15/12/23

Print Name: CLARE GIBSON
Position: Trustee

Independent examiners report to the trustees of
Rain Rescue Charitable Company

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

Responsibilities and basis of report
As the charity 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 Companies Act 2006 ('the 2006 Act).

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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

Independent examiner's statement
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technician, which is one of the listed bodies.

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 Act; or
2. the accounts do not accord with those records; or
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 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.

Signed: Date: 3 January 2024

Faye Hazlehurst FMAAT

Voluntary Action Rotherham Ltd
Community Accountancy
The Spectrum, Coke Hill
Rotherham
S60 2HX

Rain Rescue
Statement of Financial Activities (Including Income and Expense Account)
for the year ending 31 May 2023

		Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
INCOMING RESOURCES		£	£	£	£
Donations & Legacies	2	348,320	-	348,320	206,751
Charitable Activities	3	96,766	315,378	412,144	70,910
Fundraising & trading activities	4	49,561	-	49,561	74,440
Bank interest		799	-	799	-
Other income		-	-	-	530
TOTAL INCOMING RESOURCES		**495,446**	**315,378**	**810,823**	**352,631**
RESOURCES EXPENDED					
Cost of raising funds - fundraising	5	19,049	-	19,049	15,285
Cost of raising funds - trading	5	2,945	-	2,945	3,902
Charitable Activities	5	380,552	107,098	487,650	387,592
TOTAL EXPENDED RESOURCES		**402,546**	**107,098**	**509,645**	**406,779**
Net income/expenditure		92,900	208,280	301,178	(54,147)
Transfers between funds		(245)	245	-	-
Net movement in funds		**92,655**	**208,525**	**301,178**	**(54,147)**
Total funds brought forward		281,259	33,933	316,194	370,341
Total funds carried forward		**373,914**	**242,458**	**616,372**	**316,194**

This Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The comparative figures for each fund are shown in notes to the accounts.

Rain Rescue
Balance Sheet
as at 31 May 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	190,770	101,427
Current assets			
Stock		852	774
Debtors	10	9,671	6,783
Cash at Bank and in hand		440,768	227,343
Total assets		451,291	234,900
Liabilities			
Creditors - due within one year	11	(25,689)	(21,135)
Total liabilities		(25,689)	(21,135)
Net current assets		425,602	213,765
Net assets		616,372	315,192
Represented by:			
Unrestricted funds		204,756	171,215
Designated funds	14	169,158	110,044
Restricted funds	14	242,458	33,933
Total Charity funds		616,372	315,192

The notes on the following pages form part of these financial statements.

For the period ending 31st May 2023, the company is entitled to the audit exemption under 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and signed by the Board of directors.

Signed: C Gibson

Print name: CLARE GIBSON
Director

Date: 15/12/23.

Rain Rescue
Statement of Cash flows
as at 31 May 2023

	Note	2023	2022
Cashflow from operating activities	20	320,732	(29,186)
		320,732	(29,186)
Net cashflow from operating activities		320,732	(29,186)
Cashflow from investing activities			
Interest received		799	-
Proceeds from the sale of property, plant and equip		4,250	2,650
Payment to acquire tangible fixed asset		(112,357)	(50,656)
Net cashflow from investing activities		(107,308)	(48,006)
Net increase in cash and cash equivalents		213,424	(77,192)
Cash and cash equivalents at 1 June 2022		227,343	304,535
Cash and cash equivalents at 31 May 2023		440,768	227,343
Cash and cash equivalents consists of:			
Cash at bank and in hand		440,768	227,343
Cash and cash equivalents at 31 May 23		440,768	227,343

Rain Rescue
Notes to the financial statements
for the year ending 31 May 2023

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with 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 2019) - (Charities SORP (FRS102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant account policy notes.

Reclassification of comparative amounts
Categorisation of adoption income has taken place during 2023, the prior year figures have also been re-categoried to provide a consistent comparative position.

Incoming Resources
All income is included in the Statement of Financial Activities when the charity is entitled to the income, the receipt is probable and the amount can be measured reliably.

Donated services, assets and facilities are included as income at fair value where it is practical to quantify and the value can be measured reliably. A corresponding amount is recognised as expenditure or an asset as appropriate. No amounts are included for the value of services provided by volunteers which is in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are receivable.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Stock
Stock is stated at the lower of cost and net realisable value after making due allowance for slow and obsolete stock.

Fixed assets
All items of capital expenditure below £500 are written off as incurred. The change in policy was introduced during 2017/18.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under finance lease, over the lease term, whichever is the shorter.

Motor Vehicles	20% reducing balance
Plant and Machinery	20% reducing balance
Computer equipment	25% straight line
Improvement to Leasehold Property	5% straight line

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Provisions
Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Leases
Rentals payable under leases are charged against income on a straight line basis over the lease term.

Going Concern Note
The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the SOFA in the period to which they relate.

Rain Rescue
Notes to the financial statements
for the year ending 31 May 2023

Analysis of Income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
2 Donations & Legacies	**£**	**£**	**£**	**£**
Donations and gift aid	329,318	-	329,318	198,504
Donated goods	17,002	-	17,002	8,247
Legacies	2,000	-	2,000	-
	348,320	**-**	**348,320**	206,751
Total 2022	206,751	-	206,751	

The charitable company received donated animal feed from Burns dog food at a value of £7,404 (2022:£8,247) .

Rain Rescue
Notes to the financial statements
for the year ending 31 May 2023

3 Charitable Activities	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Adoption fees	62,795	-	62,795	48,910
Animal Defence Trust	2,000	-	2,000	-
ADCH / Mars Food Fund Programme	-	1,500	1,500	-
ADCH Cost of Living Emergency fund	-	6,000	6,000	-
Blakemore Foundation	-	100	100	-
Betty Phillips Charitable Trust	2,000	-	2,000	-
Co-op Community Fund	1,951	-	1,951	-
Jean Sainsbury Trust	9,000	6,000	15,000	-
Animal Friends Insurance	12,500	-	12,500	2,750
Dennis Alan Yardy Trust	500	-	500	-
Frecheville Sheffield & DCS	820	-	820	-
The Gallimore Trust	-	500	500	450
Battersea dogs & cats home	-	176,778	176,778	10,000
Edna Smylie Memorial Fund	3,200	-	3,200	-
Persula Foundation	1,000	-	1,000	-
Pets at Home Foundation	-	110,000	110,000	-
Rescue Rangers	-	-	-	1,000
Schnauzerfest	-	6,000	6,000	1,000
The Beryl Evetts & Robert Luff Animal Welfare Trust	-	8,500	8,500	-
Greyhound Board of GB	-	-	-	3,000
Hobhouse Charitable Trust	-	-	-	2,500
Michael and Shirley Hunt Charitable Trust	1,000	-	1,000	1,000
Other Small grants under £500	-	-	-	300
	96,766	**315,378**	**412,144**	70,910
Total 2022	52,710	18,200	70,910	

Rain Rescue
Notes to the financial statements (continued)
for the year ending 31 May 2023

4 Fundraising and trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fundraising & Events	27,370	-	27,370	43,216
Sponsorship	3,500	-	3,500	6,100
Commission	7,569	-	7,569	7,594
Trading	11,122	-	11,122	17,530
	49,561	**-**	**49,561**	74,440
Total 2022	74,440	-	74,440	

Analysis of Expenditure

5 Costs of generating funds - fundraising	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fundraising fees & membership	9,345	-	9,345	7,507
Event fees	108	-	108	-
In memory & celebration	397	-	397	270
Postage costs	4,788	-	4,788	2,334
Office comsumables	-	-	-	32
Marketing/advertising	3,607	-	3,607	4,610
Equipment, supplies & consumables	803	-	803	532
	19,049	**-**	**19,049**	15,285
Total 2022	15,285	-	15,285	

5 Costs of generating funds - trading	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Equipment, supplies & consumables	2,945	-	2,945	3,837
Transaction charges	-	-	-	65
	2,945	**-**	**2,945**	3,902
Total 2022	3,902	-	3,902	

5 Expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Salary costs	174,792	46,667	221,460	190,134
Freelance/sessional staff	20,883	16,078	36,961	9,782
Payroll costs	-	-	-	874
Travel and training	2,677	-	2,677	1,445
Animal Training	5,520	-	5,520	11,546
Bank & processing charges	3,143	-	3,143	2,029
Cleaning costs	-	-	-	1,795
Insurance	3,754	-	3,754	3,031
Volunteer expenses	1,270	-	1,270	598
Rent & Rates	18,350	-	18,350	18,893
Utilities	9,746	3,940	13,686	4,934
Vet fees, medication and feed	61,526	23,153	84,680	72,954
Vet room expenses	2,349	4,074	6,423	-
Waste disposal	1,322	-	1,322	227
Legal & professional fees	6,640	-	6,640	2,382
Consultancy fees	1,200	6,407	7,607	17,912
ICT costs including database	6,311	-	6,311	1,232
Marketing/advertising	-	-	-	331
Telephone and internet	1,841	-	1,841	1,436
Printing, postage & stationery	37	16	53	60
Maintenance	26,361	1,103	27,464	11,347
Membership & subscriptions	4,515	-	4,515	4,590
Governance costs	668	-	668	-
Clothing	908	-	908	1,055
Equipment, supplies & consumables	6,443	295	6,738	9,203
Website	59	-	59	4,668
Recruitment	164	-	164	483
CCTV surveilance	536	-	536	182
Motor expenses	6,116	-	6,116	3,975
Depreciation	14,196	5,365	19,561	12,035
Loss/gain on disposal of asset	(798)	-	(798)	(1,626)
Other expenditure	20	-	20	85
	380,552	**107,098**	**487,650**	387,592
Total 2022	377,003	10,589	387,592	

6 Net income/expenditure for the year	2023 £	2022 £
Net income/expenditure is stated after charging:		
Independent Examination fee	1,950	1,250
Depreciation of tangible fixed assets	19,561	12,035
	21,511	13,285

7 Staff Costs	**Total 2023**	**Total 2022**
	£	**£**
Salaries	204,654	176,509
Employers national insurance	17,238	13,068
Employers allowance	(4,581)	(5,595)
Employer pension contributions	4,149	3,241
Redundancy costs	-	2,911
	221,460	190,134

No employee received emoluments of more than £50,000 (2022 none). The average number of employees during the year was 11.5 (2022: 9).

The average monthly number of employees during the year on full time equivalent (FTE) basis was 10.37.

The organisation was supported by a total of 57 Volunteers through the year.

8 Trustees and key management remuneration, benefits and expenses

There was no trustee remuneration, benefits or expenses during the period. (2022: none).

The total amount of employee benefits received by key management personnel is £36,706. The Trustees consider its key management personnel comprise the Chief Executive Officer.

9 Tangible fixed assets	**Plant & Machinery**	**Motor Vehicles**	**Office Equipment**	**Leasehold & property**	**Total**
	£	**£**	**£**	**£**	**£**
Cost at 1 June 2022	120,110	19,962	3,298	91,287	234,657
Additions	20,291	7,500	-	84,566	112,357
Disposals	(22,815)	(7,750)	(343)	-	(30,908)
at 31 May 2023	117,586	19,712	2,955	175,853	316,106
Depreciation					
at 1 June 2022	92,701	15,981	3,298	21,250	133,230
Charge for the year	9,005	2,140	-	8,416	19,561
Disposal	(20,143)	(6,970)	(343)	-	(27,456)
at 31 May 2023	81,564	11,151	2,955	29,666	125,336
Net book value					
31 May 2023	**36,022**	**8,561**	**-**	**146,187**	**190,770**
31 May 2022	27,409	3,981	-	70,037	101,427

Rain Rescue
Notes to the financial statements (continued)
for the year ending 31 May 2023

10 Debtors

	2023	2022
	£	£
Trade debtors	719	815
Other debtors	-	789
Prepayments and accrued income	6,700	1,602
VAT refund due	2,252	3,577
	9,671	6,783

11 Creditors

	2023	2022
	£	£
Accruals and deferred income	2,411	1,315
Amounts in respect of taxation and social security	4,576	3,015
Other creditors	18,701	16,805
	25,689	21,135

12 Fees paid to the Independent examiners organisation:

	2023	2022
	£	£
Payroll bureau	-	874
Human Resources	1,080	105
Quickbooks license	-	90
	1,080	1,069

13 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,950 (2022: £1,250).

14 Movement in funds

		Opening balance	Incoming resources	Resources expended	Transfers	Closing balance
		£	£	£	£	£
*	Betty Phillips Charitable Trust	2,622	-	524	-	2,098
	The Gallimore Trust	84	500	763	-	(179)
*	Majorie Coote Animal Trust	262	-	52	-	210
*	Jean Sainsbury Trust	5,022	-	264	-	4,758
	Jean Sainsbury Trust	-	6,000	6,003	3	-
	Pedigree Foundation	1,053	-	1,103	50	-
	Snip and chip	246	-	300	54	-
*	Animal Defence Trust	9,500	-	500	-	9,000
*	Battersea dogs & cats home: Hot Bodies	5,140	-	702	-	4,438
*	Battersea dogs & cat home: Cat ISO	6,646	-	350	-	6,296
	Batttersea dogs & cat home	-	176,778	57,388	-	119,390
	Rotherham Rescue Rangers	1,000	-	1,011	11	-
	Animal Friend Insurance	2,358	-	2,362	4	-
	Pets at Home Foundation	-	110,000	19,105	-	90,895
	ADCH - Cost of Living emergency Fund	-	6,000	3,941	-	2,059
	ADCH / Mars Food Fund Programme	-	1,500	1,567	67	-
	Blakemore Foundation	-	100	134	34	-
	Schnauzerfest	-	6,000	6,022	22	-
	The Beryl Evetts & Robert Luff Animal Welfare Trust	-	8,500	5,006	-	3,494
		33,933	315,378	107,098	245	242,459

The closing balance on the Pets at Home grant is made up of capital and revenue. The balance remaining at the year-end on the capital element is £58,250, this will be depreciated over the useful life of the asset.

Items marked with * the Majorie Coote Animal Trust , Betty Phillips Charitable Trust, Animal Defence Trust, Jean Sainsbury Trust and Battersea dogs and cat home represents the fixed asset fund, the remaining balance will be used to write down the value over the useful life.

	2022	*Opening balance*	*Incoming resources*	*Resources expended*	*Transfers*	*Closing balance*
		£	*£*	*£*	*£*	*£*
	Awards for All	*319*	*-*	*319*	*-*	*-*
*	*Betty Phillips Charitable Trust*	*3,277*	*-*	*655*	*-*	*2,622*
	The Gallimore Trust	*-*	*450*	*366*	*-*	*84*
*	*Majorie Coote Animal Trust*	*328*	*-*	*66*	*-*	*262*
*	*Jean Sainsbury Trust*	*5,286*	*-*	*264*	*-*	*5,022*
	Pedigree Foundation	*1,053*	*-*	*-*	*-*	*1,053*
	Snip and chip	*2,496*	*-*	*2,250*	*-*	*246*
	Support Adoption for Pets	*1,000*	*-*	*-*	*(1,000)*	*-*
*	*Animal Defence Trust*	*10,000*	*-*	*500*	*-*	*9,500*
*	*Battersea dogs & cats home: Hot Bodies*	*5,592*	*-*	*452*	*-*	*5,140*
*	*Battersea dogs & cat home: Cat ISO*	*-*	*10,000*	*3,354*	*-*	*6,646*
	Greyhound Board of GB	*-*	*3,000*	*971*	*(2,029)*	*-*
		-	*1,000*	*1,000*	*-*	*-*
	Rotherham Rescue Rangers	*-*	*1,000*	*-*	*-*	*1,000*
	Animal Friend Insurance	*-*	*2,750*	*392*	*-*	*2,358*
	Battersea - website	*(275)*	*-*	*-*	*275*	*-*
		29,076	*18,200*	*10,589*	*(2,754)*	*33,933*

<u>Fund transfer</u>
A sum of £275 was transferred from general funds to restricted funds to cover the cost of the website.

£3,029 was transferred from restricted funds into general funds, this was for expenditure that had occurred in the previous year and not correctly apportioned to the restricted funders.

Rain Rescue
Notes to the financial statements (continued)
for the year ending 31 May 2023

14 Movement in funds

Gallimore Trust
A grant to help Staffordshie Bull Terriers and their fellow breeds in need.

Jean Sainsbury Trust
A grant given towards vet fees.

Battersea dogs & cat home
This is an organisational development project, aimed at enabling Rain Rescue to build their internal infrastructure, resilience and sustainability. Funds will primarily be allocated to salaries, recruitment costs and consultancy fees. Over the three-year period, Rain Rescue will recruit and onboard staff and undertake other activities to strengthen the organisation such as reviewing policies and building the capacity of the board. Rain rescue will also receive bespoke on-site training from the Battersea Academy. Collectively, these activities will enable the organisation to impact more dogs and cats now in the future.

Pets at home Foundation
A grant given for the fitout of onsite veterinary clinic and the first 12 months of veterinary staffing costs.

ADCH - cost of living
The purpose of the grant is to help with short-term financial difficulties as a result of the cost of living crisis.

ADCH - MARS
A grant to fund the feeing of homeless dogs and cats in the care of Rain rescue.

Blakemore Foundation
A grant to support the ongoing charitable work of Rain Rescue.

Schnauzerfest
Two grants to support us with our dog veterinary fees.

The Beryl Evetts & Robert Luff Animal Welfare Trust
Two grants in response to our appeal to helo with veterinary fees.

15

Designated funds	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Office portacabin	19,115	-	886	-	18,229
Staffing/salary costs	60,929	-	-	(60,929)	-
Vet room	30,000	-	-	(30,000)	-
Site deposit	-	-	-	150,929	150,929
	110,044	-	886	60,000	169,158

2022	*Opening balance* £	*Incoming resources* £	*Resources expended* £	*Transfers* £	*Closing balance* £
Office portacabin	*20,000*	-	*885*	-	*19,115*
Staffing/salary costs	*69,000*	-	*8,071*	-	*60,929*
Vet room	*30,000*	-	-	-	*30,000*
	119,000	-	*8,956*	-	*110,044*

The Office portacabin and alterations was purchased during 2022 and capitalised. The balance will be depreciated over the useful life of the building.

The Staffing/salary costs and vet room, previously designated by the trustees has been transferred into the designated fund towards the purchase of the site. The vet room and salary costs previously designated have been funded via grant funding.

16 Financial commitments

At the year end, the charity had annual commitments under non-cancellable operating leases, as set out below:

The operating lease contains a 5 year break clause, the first break date is 2024.

	2023 £	2022 £
Within one year	18,000	18,000
Within two to five years	19,800	19,800
Within five to ten years	21,780	21,780
	59,580	59,580

17 Ultimate Controlling Party

The charity is ultimately controlled by its trustees. No individual trustee has overall control.

18 Related party transactions

During the year the charitable company paid rental payments to Mrs J Neilson (Company Secretary) an employee and her husband Mr S Neilson also an employee for the use of buildings and land of £18,000 (2022: £18,000).

There were no other related party transactions.

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	2023 Total funds
	£	£		£
Fixed assets	88,328	86,508	15,934	190,770
Current assets	133,934	164,133	153,224	451,291
Current Liabilites	(17,506)	(8,183)	-	(25,689)
	204,756	242,458	169,158	616,372

Prior year

	Unrestricted funds	*Restricted funds*	*Designated funds*	*2022 Total funds*
	£	*£*		*£*
Fixed assets	*56,555*	*28,053*	*16,819*	*101,427*
Current assets	*135,795*	*5,880*	*93,225*	*234,900*
Current Liabilites	*(21,135)*	*-*	*-*	*(21,135)*
	171,215	*33,933*	*110,044*	*315,192*

20 Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2023	2022
	£	£
Net income for year	301,178	(54,147)
Interest receivable	(799)	-
Depreciation charges	19,561	12,035
Loss/(profit) on the sale/disposal of fixed asset	(797)	(1,626)
(Increase)/decrease in stocks	(78)	2,615
(Increase)/ decrease in debtors	(2,888)	1,771
Increase/(decrease) in creditors	4,554	10,166
Net cash flow from operating activities	**320,732**	(29,186)

RAIN RESCUE

England & Wales - Charity number 1115089

Accounts

Rain Rescue
(A company limited by guarantee)

Financial Statements for the year ending 31 May 2022

Charity number: 1115089

Company number: 05829719

Voluntary Action Rotherham

The Spectrum, Coke Hill, Rotherham, S60 2HX
Tel: 01709 829821 Fax: 01709 829822
Email: admin@varotherham.org.uk Web: www.varotherham.org.uk

Rain Rescue
Contents of the financial statements

Rain Rescue
Administrative details

Registered Charity number	1115089	
Registered company number company limited by guarantee	05829719	
Directors (Trustees):	Shelley Richmond Andrew Gillion Katharine Urwin Piper Wiles - resigned 26 October 2021 Patricia Davey - appointed 6 November 2021, resigned 26 January 2022	
Company Secretary	Jacquie Neilson	
Registered office	Summerfield Lodge Moat Lane Wickersley Rotherham S66 1DZ	
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling Kent ME19 4JQ	The Charity Bank Limited Fosse House 182 High Street Tonbridge TN9 1BE
Independent examiner	F Hazlehurst FMAAT Voluntary Action Rotherham Community Accountancy The Spectrum Coke Hill Rotherham S60 2HX	

Rain Rescue

Directors` report (incorporating the Trustees` annual report)

for the year ending 31 May 2022

The trustees and directors present their report with the financial statements of the charity for the year ended 31 May 2022.

Governing Document

The charity was registered on 5th July 2006 and is constituted as a company limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up. It is governed by a Memorandum of Association dated 24 April 2006.

The charitable company changed its name from Summerfields - Life Skills through Pet Care t/a Rain Rescue to Rain Rescue Ltd on 9 February 2018. The charitable company was granted an exemption from using the word 'Limited' on 28 August 2018 and is now known as Rain Rescue.

Appointment of Trustees

All trustees/directors are appointed on a voluntary basis and do not receive any remuneration for their time. All expenses re-imbursed are disclosed in the accounts.

Organisational Structure

The trustees have control of the charity and its funds. There must not be fewer than three trustees and, a person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the trustees or be nominated for election by a member of the charity.

The trustees have had due regard to guidance published by the Charities Commission on public benefit and believe that the main objects of the charity are for the public benefit.

Objectives and Activities

- for the benefit to the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To 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 promotion for the benefit of the public of urban or rural regeneration in areas of social and economic deprivation (primarily in South Yorkshire) by all or any of the following means:
- the relief of financial hardship
- the relief of unemployment
- the advancement of education, training or retraining, particularly among unemployed people and providing unemployed people with work experience.
- the relief of sickness and the preservation of health particularly among elderly and infirm people and those with physical, sensory or mental impairments residing permanently or temporarily in South Yorkshire through the provision of education and leisure time activities in the field of animal care and welfare.

Our Mission and Vision

We exist to Rescue, Rehome and Rehabilitate dogs and cats in need. Our vision is to see no dog or cat abandoned, mistreated or neglected in our local area.

Chair's Statement

I am both pleased and a little sad to present this, my fourth and final annual report as Chair of Trustees for Rain Rescue in this the Charities 20th incredible year!

This year we celebrated our 20th year! That's 20 years of being there for pets in crisis, their owners and the wider local community. In the 12 month period covered (1st June 2021 – 31st May 2022) **the charity has rehomed 341 cats and kittens as well as 95 dogs, totaling 436 animals**.

Activities and performance

The need for rescue space for cats is ever increasing and this year, demand for space for dogs has started to rise quite sharply. We anticipate that as the cost of living steeply increases and hits crisis point this demand will only grow. The number of animals coming to us with complex health issues is still on the rise also and again it's clear that this trend will continue as household bills rise and families and owners struggle to cope. Though often with great sadness and reluctance animals are commonly the first to go when cost cutting becomes a necessity.

We continue to issue neutering vouchers to cat owners living within the Rotherham postcode area, continuing in our fifth year of the Snip and Chip project, aiming to reduce the number of unwanted and stray cats in the Rotherham area. We are also pleased that we have been able to assist those in financial need with neutering costs to help to treat the stray problem at source. As we started to move back towards a life more normal we've been able to get back out to many of our community fundraising events including some of our favourite activities like our annual Fun Dog Show at Graves Park Country Show. We want to say a huge thank you to all our 46 volunteers who have stuck with us during such a tricky time and been ready and raring to go again as soon as we could, you are all so very important and valuable, thank you for giving your time, your energy and a little bit of your heart to Rain.

Social media has continued to be a brilliant source of income generation but also an incredible tool for sharing appeals, calls for help, and of course educating and engaging with our community of now 50,000+ followers.

Activities and performance continued

This has been another difficult year which has followed on after other equally difficult years, with staff shortages and less funding available due to continuing Covid priorities for funders, paired with increasing demand for rescue space for higher welfare need animals and ever increasing costs.

The team have persevered through a fair bit of adversity but as ever manage to maintain Rains high standards and carry the charity forwards.

What we do

- Rehoming dogs and cats directly through out rescue centre and a network of volunteer foster homes via a clearly defined adoption procedure
- Supporting owners needing to surrender their dogs or cats, or families of owners in crisis situations by providing rescue, kennel or foster placements
- Working in partnership with other rescue organisations such as Battersea, the Blue Cross and Wood Green to support animal transfer for better chances of adoption
- Income generation via our social media platforms, online campaigns, grant applications, community events and activities, annual projects and sales both at the point of adoption and our online shop

From 1st June 2021 to 31st May 2022 we rehomed 436 animals

Income generation

This year we were so excited to get back out into the community as large scale public events became possible again

As spaces have re opened as the government eased Covid related restriction, community events and in person fundraising opportunities have begun to present themselves again. We've been delighted to be back out this year at summer festivals, shops and supermarkets, getting our mascots out of storage and raising awareness also aids in rehoming and can be the starting point for new supporters to engage with the charity.

Our Rain Rescue Rainbow continues to grow and we're thankful to everyone who purchases a plaque to remember a loved one or pet, to celebrate a birthday or an adoption or as a gift.

We've continued to support individual fundraisers who have been responsible for a huge chunk of our overall income this year and have provided many booklets and posters to aid their fundraising journey. We have so many creative supporters of all ages raising funds in so many varied ways, from knitting keyrings and blankets, organising gigs and even festivals, to children's lemonade & biscuit stands to incredible feats of sporting endurance. We are always looking for new ways to celebrate our incredible individual fundraisers. This year 66% of our income came from individual donations.

Activities and performance continued

<u>A special thanks to our founder and CEO</u>
In our 20th year I thought it only right to include a significant mention for our founder Jacquie Neilson.

From starting the charity 20 years ago by helping one single dog in the local stray pound to saving the lives of 400+ animals annually, year on year, Jacquie and her family have dedicated a huge part of their lives to Rain Rescue and all that it stands for.

So THANK YOU Jacquie, for the dedication, the sacrifices and the empathy given not only to the animals in Rains care but to the humans around them and all their individual circumstances.

<u>Working with businesses</u>
Thanks for keeping us fed!

As ever a huge thank you goes to Burns Pet Food for keeping our animals incredibly well fed for another year

Our continued thanks go to all businesses that support us through financial and goods donations and fundraising activities.

Special thanks goes to Currys Parkgate for their brilliant fundraising weekend. Also to the Lincoln Ralph for sponsoring our new adoption wallets, Sheffield Window Centre for again sponsoring our wonderful fundraising calendars and our long term supporters KitchenEx for sponsoring our newsletters again and also our new kennel kitchen sink.

We continue to strengthen and develop our relationships with local businesses to help us navigate this incredibly difficult time and to build partnerships for the future.

<u>Donors</u>
We are incredibly grateful to all our donors no matter the amount.

Without you (all) we would be in a very different position right now, facing this difficult time from a much more precarious position. We have been reminded at this time that we, as with all rescue charities, are nothing without the wonderful people behind us, supporting us in all we do. Special thanks this year goes to our neighbouring farmer who donated fencing to allow us to separate our outdoor space into 2 play fields, and once again some very generous donations from our friends

<u>Grants</u>
Much grant funding this year has been targeted towards specific Covid recovery programs so there have generally been fewer grants available to rescues, however we have been lucky enough to receive the following. Funding from the Greyhound Board of Great Britain to build our new agility pen, combined funding from Jean Sainsburies and Battersea to enable us to purchase and install a prefabricated isolation cattery pen, uniquely designed and giving us 4 completely isolated cat pens.

Activities and perfomance continued

Site development
OUR EVER DEVELOPING HOME

This year we've added a new agility pen which gives endless hours of fun and exercise to our dogs.

Our uniquely designed prefabricated building for isolation cat pens was delivered and installed giving us 4 completely secure and isolated pens for incoming cats

Our main field has been divided to create two play fields for the dogs, allowing more animals to enjoy more freedom and open space daily on site. We have also started hiring out our secure space for dogs to provide additional income.

Our new office hub is in place providing a much nicer workspace for our staff.

Community & Volunteering
Our volunteers are a key part of our organisation.

Community Outreach
The majority of our outreach is done via social media. Our network of supporters online has now grown to over 50,000 which is incredible.

Using this network we are able to easily promote things like the spaying and neutering scheme, educating people in how best to look after their pets and helping to signpost them when they need support or when things go wrong. Cats in crisis are epidemic in the South Yorkshire region and we are working tirelessly to try and neuter as many cats as we can. Many of these cats are not feral but homed cats that find themselves left behind when owners circumstances change. We hope that by getting our prevention messages out into the community we can stop things from hitting crisis point in families and communities, reducing the number of emergencies we have to respond to at short notice. We aim to balance our requests for help via our network with good news posts and advice and education to try to help prevent compassion fatigue amongst

Volunteers
Volunteers have been back on site this year, tirelessly cleaning, caring and cleaning some more in the kennels and cattery as well as out and about fundraising and advocating for Rain and it's animals.

This year we've had the pleasure of working alongside a team of brilliant and dedicated volunteers. Volunteer hours were given to us by both our on site and off site volunteers.

We held an informal social gathering on site for our volunteers to say thank you to them all for everything, it was a lovely and we hope to be able to make this a regular activity as it's rare that we are all able to be in the same space to share thoughts, ideas and experiences. It was also beneficial for the extended team to meet and be able to put names to faces.

Activities and perfomance continued

The Pet Blood Bank

We're proud to be partnering with the pet blood bank charity who come along to our site to collect blood donations to provide a life saving service to pets and vets, just like the one available to us humans!

On an average donation day at the kennels we have 7-10 blood donors which can potentially save the lives of 25 dogs!

This is just one of our stand out collaboration projects this year.

Staff & Training

Staffing has been tough this year, with general staff shortages nationally and recruitment issues throughout the sector filling vacancies has been tricky.

Currently we are operating at 6 full time staff and 4 part time.

Jess joined us as Cattery Welfare Assistant and as Robyn left for maternity leave her cover position was filled by Charlotte. Gina has moved up to become our Kennel and Cattery Manager.

Although we are operating at reduced staff numbers, the team is running effectively though at this time additional recruitment is needed to bolster the skills and resources of the team and we will be sharing this next year.

Rain Rescue are a full member of the Association of Dogs and Cats Homes (ADCH), and our operations and site have been inspected by 2 other ADCH Management Committee members to ensure standards are achieved.

We constantly strive to ensure our staff are supported through training and development, which has been reduced through Covid but will be starting up again next year.

Future Plans

Restructure, renovation and recruitment

We continue to renovate the site with plans to develop for our new vet room which will also bring with it recruitment.

We continue to explore the structure of the management level of the charity which will in time lead us to further recruitment and will hopefully help us to drive the charity forward with new

Our focus at the moment is maintaining through a new and different crisis that's currently emerging. We're anticipating large increases in our running costs and we're planning how best to work through this and continue to provide this safe space for animals that is so very needed in

Financial Review

The Statement of Financial Activities shows incoming resources for the year of £352,629 (2021: £438,769). Total expenditure for the year is £406,780 (2021: £318,351). The SOFA is showing a deficit of £54,149 (2021: surplus £120,418) after transfers between funds of £1,754 taken from restricted funds.

At the end of 31 May 2021 the trustees designated funds of £119,000. These provisions are towards a new office portacabin, vet room and salary costs for a Centre Manager and Income

will be
depreciated over the life of the asset.

At the year end, unrestricted fund balances are £170,215 with restricted funds of £34,933 and designated funds of £110,044 giving the total year end fund position of £315,192 (2021:

Reserves Policy

The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be six months of the resources expended from 2019/20 as the trustees feel this is a better reflection of the charities normal expenditure, this equates to £188,255. After allowing for unrestricted funds invested in tangible fixed assets of £54,846 and redundancy costs of £6,292, the general reserves stand at £160,127. This level of general reserves would finance operations in the event of short term funding gaps, and finance immediate obligations should Rain Rescue lose its funding, or alternatively in the event that the organisation should need to close. At 31 May 2022, our general free reserves stood at £160,127, below our target level. The Trustees are aware of this and aim to build on general reserves in the future years with the recruitment of a fundraiser.

Trustees' responsibilities for the financial statement
The trustees (who are also directors of Rain Rescue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions:
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' annual report and are signed on their behalf by:

Signed

Date:

Print Name: ________________________
Position: Trustee

Independent examiners report to the trustees of
Rain Rescue Charitable Company

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity 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 Companies Act 2006 ('the 2006 Act).

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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technician, which is one of the listed bodies.

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 Act; or
2. the accounts do not accord with those records; or
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 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.

Signed: Date:
Faye Hazlehurst FMAAT

Voluntary Action Rotherham Ltd
Community Accountancy
The Spectrum, Coke Hill
Rotherham
S60 2HX

Rain Rescue
Statement of Financial Activities (including Income and Expense Account)
for the year ending 31 May 2022

		Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
INCOMING RESOURCES		£	£	£	£	£	£
Donations & Legacies	**2**	255,661	-	255,661	282,822	-	282,822
Charitable Activities	**3**	3,800	18,200	22,000	73,214	31,700	104,914
Fundraising & trading activities	**4**	74,440	-	74,440	50,902	-	50,902
Other income		530	-	530	131	-	131
TOTAL INCOMING RESOURCES		**334,429**	**18,200**	**352,629**	**407,069**	**31,700**	**438,769**
RESOURCES EXPENDED							
Cost of raising funds - fundraising	**5**	15,285	-	15,285	55,326	-	55,326
Cost of raising funds - trading	**5**	3,902	-	3,902	6,830	-	6,830
Charitable Activities	**5**	377,003	10,589	387,592	228,580	27,615	256,195
TOTAL EXPENDED RESOURCES		**396,191**	**10,589**	**406,780**	**290,736**	**27,615**	**318,351**
Net income/expenditure		(61,760)	7,611	(54,149)	116,333	4,085	120,418
Transfers between funds		1,754	(1,754)	-	(1,206)	1,206	-
Net movement in funds		**(60,006)**	**5,857**	**(54,149)**	**115,127**	**5,291**	**120,418**
Total funds brought forward		340,265	29,076	369,341	225,138	23,785	248,923
Total funds carried forward		**280,259**	**34,933**	**315,192**	**340,265**	**29,076**	**369,341**

This Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The comparative figures for each fund are shown in notes to the accounts.

Rain Rescue
Balance Sheet
as at 31 May 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**8**	101,427	63,830
Current assets			
Stock		774	3,388
Debtors	**9**	6,783	8,554
Cash at Bank and in hand		227,343	304,538
Total assets		234,900	316,480
Liabilities			
Creditors - due within one year	**10**	(21,135)	(10,969)
Total liabilities		(21,135)	(10,969)
Net current assets		213,765	305,511
Net assets		315,192	369,341
Represented by:			
Unrestricted funds		170,215	221,265
Designated funds	**13**	110,044	119,000
Restricted funds	**13**	34,933	29,076
Total Charity funds		315,192	369,341

The notes on the following pages form part of these financial statements.

For the period ending 31st May 2021, the company is entitled to the audit exemption under 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and signed by the Board of directors.

Signed:

Print name: ____________________________ Date:

Director

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2019) - (Charities SORP (FRS102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant account policy notes.

Incoming Resources

All income is included in the Statement of Financial Activities when the charity is entitled to the income, the receipt is probable and the amount can be measured reliably.

Donated services, assets and facilities are included as income at fair value where it is practical to quantify and the value can be measured reliably. A corresponding amount is recognised as expenditure or an asset as appropriate. No amounts are included for the value of services provided by volunteers which is in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Stock

Stock is stated at the lower of cost and net realisable value after making due allowance for slow and obsolete stock.

Support costs allocation
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fixed assets
All items of capital expenditure below £500 are written off as incurred. The change in policy was introduced during 2017/18.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under finance lease, over the lease term, whichever is the shorter.

Motor Vehicles	20% reducing balance
Plant and Machinery	20% reducing balance
Computer equipment	25% straight line
Improvement to Leasehold Property	5% straight line

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Provisions
Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Leases
Rentals payable under leases are charged against income on a straight line basis over the lease term.

Going Concern Note
The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the SOFA in the period to which they relate.

Rain Rescue
Notes to the financial statements
for the year ending 31 May 2022

Analysis of Income

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
2 Donations & Legacies	**£**	**£**	**£**	**£**
Donations, adoptions and gift aid	247,414	-	247,414	233,460
Donated goods	8,247	-	8,247	9,213
Legacies	-	-	-	40,149
	255,661	**-**	**255,661**	**282,822**

The charitable company received donated animal feed from Burns dog food at a value of £8,247 (2021:£8,247 and pets at home lifeline vouchers amounting to £966).

Income received from donations and legacies was £255,661 (2021 £282,822) all of which was attributable to unrestricted funds.

Rain Rescue
Notes to the financial statements
for the year ending 31 May 2022

3 Charitable Activities	**Unrestricted Funds**	**Restricted Funds**	**Total 2022**	**Total 2021**
	£	**£**	**£**	**£**
Animal Defence Trust	-	-	-	10,000
Audrey Lamb Trust	-	-	-	2,000
The Mary Heap Charitable Trust	-	-	-	1,500
Jean Sainsbury Trust	-	-	-	8,000
Animal Friends Insurance	-	2,750	2,750	5,000
Alice Noakes	-	-	-	1,000
RMBC - Covid 19	-	-	-	10,000
The Gallimore Trust	-	450	450	700
Battersea dogs & cats home	-	10,000	10,000	10,000
The Ostacchini Family Charitable Trust	-	-	-	1,500
Animal Rescue Live	-	-	-	800
HMRC - Job retention scheme	-	-	-	21,114
The Rose Animal Welfare Trust	-	-	-	20,000
Persula Foundation	-	-	-	3,000
Support Adoption for Pets	-	-	-	3,000
Rescue Rangers	-	1,000	1,000	-
Schnauzerfest	-	1,000	1,000	-
Rushbrook Charitable Trust	-	-	-	5,000
Greyhound Board of GB	-	3,000	3,000	-
Hobhouse Charitable Trust	2,500	-	2,500	-
Michael and Shirley Hunt Charitable Trust	1,000	-	1,000	-
The Dennis Alan Yardy Charitable Trust	-	-	-	1,000
Other Small grants under £500	300	-	300	1,300
	3,800	**18,200**	**22,000**	**104,914**

Income for Charitable Activities was £22,000 (2021: £104,914) of which £3,800 (2021: £73,214) was attributable to unrestricted funds and £18,200 (2021: £31,700) was attributable to restricted funds.

4 Fundraising and trading activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Fundraising Events	43,216	-	43,216	30,749
Sponsorship	6,100	-	6,100	3,000
Commission	7,594	-	7,594	4,706
Trading	17,530	-	17,530	12,447
	74,440	-	74,440	50,902

Income from fundraising and trading activities in 2022 and 2021 was attributable to unrestricted funds.

Analysis of Expenditure

5 Costs of generating funds - fundraising	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fundraising fees & membership	7,507	-	7,507	9,589
Staff costs	-	-	-	32,601
Rent and room hire	-	-	-	2,156
Event fees	-	-	-	84
In memory & celebration	270	-	270	1,227
Postage costs	2,334	-	2,334	3,309
Office comsumables	32	-	32	72
Marketing/advertising	4,610	-	4,610	6,115
Equipment, supplies & consumables	532	-	532	29
Other expenses	-	-	-	144
	15,285	-	15,285	55,326

Expenditure on costs of generating funds - fundraising in both 2022 and 2021 was attributable to unrestricted funds.

5 Costs of generating funds - trading	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Equipment, supplies & consumables	3,837	-	3,837	6,189
Transaction charges	65	-	65	385
Printing, postage & stationery	-	-	-	14
Other costs	-	-	-	242
	3,902	-	3,902	6,830

Expenditure on costs of generating funds - trading in both 2022 and 2021 was attributable to unrestricted funds.

5 Expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Salary costs	188,077	2,057	190,134	104,515
Freelance/sessional staff	9,782	-	9,782	1,825
Payroll costs	874	-	874	1,016
Travel and training	1,445	-	1,445	1,282
Animal Training	11,546	-	11,546	-
Bank & processing charges	2,029	-	2,029	776
Cleaning costs	1,795	-	1,795	-
Greyhound costs	-	-	-	2,000
Insurance	3,031	-	3,031	2,592
Volunteer expenses	598	-	598	683
Rent & Rates	18,893	-	18,893	18,768
Utilities	4,934	-	4,934	3,051
Vet fees, medication and feed	68,979	3,976	72,954	58,965
Waste disposal	227	-	227	2,244
Legal & professional fees	20,294	-	20,294	4,742
ICT costs	1,232	-	1,232	265
Marketing/advertising	331	-	331	2,575
Telephone and internet	1,436	-	1,436	1,506
Printing, postage & stationery	28	32	60	20
Maintenance	9,722	1,624	11,347	12,271
Membership & subscriptions	4,590	-	4,590	646
Clothing	1,055	-	1,055	370
Equipment, supplies & consumables	8,591	612	9,203	7,281
Website	4,668	-	4,668	5,717
Recruitment	483	-	483	-
CCTV surveilance	182	-	182	1,320
Motor expenses	3,975	-	3,975	4,031
Depreciation	9,747	2,288	12,035	14,262
Loss on disposal of asset	(1,626)	-	(1,626)	2,447
Other expenditure	85	-	85	1,027
	377,003	10,589	387,592	256,195

Expenditure on Charitable Activities was £387,592 (2021: £256,195) of which £377,003 (2021: £228,580) was attributable to unrestricted funds and £10,589 (2021: £27,615) was attributable to restricted funds.

6 Staff Costs	**Total 2022 £**	**Total 2021 £**
Salaries	176,509	126,641
Employers national insurance	13,068	9,932
Employers allowance	(5,595)	(3,360)
Employer pension contributions	3,241	2,871
Redundancy costs	2,911	1,067
	190,134	137,151

No employee received emoluments of more than £50,000 (2021 none). The average number of employees during the year was 9 (2021: 7).

7 Trustees and key management remuneration, benefits and expenses

There was no trustee remuneration, benefits or expenses during the period. (2021: none).

8 Tangible fixed assets	**Plant & Machinery £**	**Motor Vehicles £**	**Office Equipment £**	**Leasehold & property £**	**Total £**
Cost at 1 June 2021	112,980	19,962	3,298	49,761	186,001
Additions	9,130	-	-	41,526	50,656
Disposals	(2,000)	-	-	-	(2,000)
at 31 May 2022	120,110	19,962	3,298	91,287	234,657
Depreciation					
at 1 June 2021	86,825	14,985	3,298	17,063	122,171
Charge for the year	6,852	996	-	4,187	12,035
Disposal	(976)	-	-	-	(976)
at 31 May 2022	92,701	15,981	3,298	21,250	133,230
Net book value					
31 May 2022	**27,409**	**3,981**	**-**	**70,037**	**101,427**
31 May 2021	26,155	4,977	-	32,698	63,830

9 Debtors

	2022	2021
	£	£
Trade debtors	815	-
Other debtors	789	-
Prepayments and accrued income	1,602	3,084
Accrued income	-	2,545
VAT refund due	3,577	2,925
	6,783	8,554

10 Creditors

	2022	2021
	£	£
Accruals and deferred income	1,315	2,771
Amounts in respect of taxation and social security	3,015	1,179
Other creditors	16,805	7,019
	21,135	10,969

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	2022 Total funds
	£	£		£
Fixed assets	56,555	28,053	16,819	101,427
Current assets	134,795	6,880	93,225	234,900
Current Liabilites	(21,135)	-	-	(21,135)
	170,215	34,933	110,044	315,192

Prior year

	Unrestricted funds	*Restricted funds*	*Designated funds*	*2021 Total funds*
	£	*£*		*£*
Fixed assets	*54,846*	*8,984*	-	*63,830*
Current assets	*176,313*	*21,167*	*119,000*	*316,480*
Current Liabilites	*(9,894)*	*(1,075)*	-	*(10,969)*
	221,265	*29,076*	*119,000*	*369,341*

12 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,250 (2021: £1,250).

13 Movement in funds

Restricted funds	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Awards for All	319	-	319	-	-
* Betty Phillips Charitable Trust	3,277	-	655	-	2,622
The Gallimore Trust	-	450	366	-	84
* Majorie Coote Animal Trust	328	-	66	-	262
* Jean Sainsbury Trust	5,286	-	264	-	5,022
Pedigree Foundation	1,053	-	-	-	1,053
Snip and chip	2,496	-	2,250	-	246
Support Adoption for Pets	1,000	-	-	-	1,000
* Animal Defence Trust	10,000	-	500	-	9,500
* Battersea dogs & cats home	5,592	-	452	-	5,140
* Battersea dogs & cat home	-	10,000	3,354	-	6,646
Greyhound Board of GB	-	3,000	971	(2,029)	-
Schnauzerfest	-	1,000	1,000	-	-
Rotherham Rescue Rangers	-	1,000	-	-	1,000
Animal Friend Insurance	-	2,750	392	-	2,358
Battersea - website	(275)	-	-	275	-
	29,076	18,200	10,589	(1,754)	34,933

The closing balance on the Majorie Coote Animal Trust and Betty Phillips Charitable Trust represents the fixed asset fund, the remaining balance will be used to write down the value of value of over the useful life.

Fund transfer

A sum of £275 was transferred from general funds to restricted funds to cover the cost of the website.

£2,029 was transferred from restricted funds into general funds, this was for expenditure that had occurred in the previous year and not correctly apportioned to the funder.

Designated funds	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Office portacabin	20,000	-	885	-	19,115
Staffing/salary costs	69,000	-	8,071	-	60,929
Vet room	30,000	-	-	-	30,000
	119,000	-	8,956	-	110,044

The Office portacabin was purchased during the year and capitalised. The balance will be depreciated over the useful life of the building.

Staffing/salary costs (including all on costs) have been designated to fund a Centre Manager and Income Generation Manager.

The vet room - money has been designated towards the cost and installation of a vet room.

14 Other fees paid to the Independent Examiners organisation in the period.

	2022	2021
	£	£
Payroll bureau	874	1,016
Human Resources	105	315
Quickbooks license	90	81
	1,069	1,412

15 Financial commitments

At the year end, the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases on land and buildings which expire:

	2022	2021
	£	£
Within one year	18,000	18,000
Within two to five years	19,800	19,800
Within five to ten years	21,780	19,800
	59,580	57,600

16 Ultimate Controlling Party

The charity is ultimately controlled by its trustees. No individual trustee has overall control.

17 Related party transactions

During the year the charitable company paid rental payments to Mrs J Neilson (Company Secretary) an employee and her husband Mr S Neilson also an employee for the use of buildings and land of £18,000 (2021: £18,000).

There were no other related party transactions.

RAIN RESCUE

England & Wales - Charity number 1115089

Accounts

Rain Rescue
(A company limited by guarantee)

Financial Statements for the year ending 31 May 2021

Charity number: 1115089

Company number: 05829719

VoluntaryAction Rotherham

The Spectrum, Coke Hill, Rotherham, S60 2HX
Tel: 01709 829821 Fax: 01709 829822
Email: admin@varotherham.org.uk Web: www.varotherham.org.uk

Rain Rescue
Contents of the financial statements

Rain Rescue
Administrative details

Registered Charity number	1115089
Registered company number company limited by guarantee	05829719
Directors (Trustees):	Shelley Richmond Andrew Gillion Katharine Urwin Phillipa Ridgway - resigned 27 January 2021 Piper Wiles
Company Secretary	Jacquie Neilson
Registered office	Summerfield Lodge Moat Lane Wickersley Rotherham S66 1DZ
Bankers	CAF Bank 25 Kings Hill Ave Kings Hill West Malling Kent ME19 4JQ
Independent examiner	F Hazlehurst FMAAT Voluntary Action Rotherham Community Accountancy The Spectrum Coke Hill Rotherham S60 2HX

Rain Rescue
Directors` report (incorporating the Trustees` annual report)
for the year ending 31 May 2021

The trustees and directors present their report with the financial statements of the charity for the year ended 31 May 2021.

Governing Document

The charity was registered on 5th July 2006 and is constituted as a company limited by guarantee with no share capital. The liability of the members is limited to the amount each one of them undertakes to contribute at the time the company is wound up. It is governed by a Memorandum of Association dated 24 April 2006.

The charitable company changed its name from Summerfields - Life Skills through Pet Care t/a Rain Rescue to Rain Rescue Ltd on 9 February 2018. The charitable company was granted an exemption from using the word 'Limited' on 28 August 2018 and is now known as Rain Rescue.

Appointment of Trustees

All trustees/directors are appointed on a voluntary basis and do not receive any remuneration for their time. All expenses re-imbursed are disclosed in the accounts.

Organisational Structure

The trustees have control of the charity and its funds. There must not be fewer than three trustees and, a person qualified and wishing to become a trustee must be aged 18 years or over and must either be recommended by the trustees or be nominated for election by a member of

The trustees have had due regard to guidance published by the Charities Commission on public benefit and believe that the main objects of the charity are for the public benefit.

Objectives and Activities

- for the benefit to the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To 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 promotion for the benefit of the public of urban or rural regeneration in areas of social and economic deprivation (primarily in South Yorkshire) by all or any of the following means:
- the relief of financial hardship
- the relief of unemployment
- the advancement of education, training or retraining, particularly among unemployed people and providing unemployed people with work experience.
- the relief of sickness and the preservation of health particularly among elderly and infirm people and those with physical, sensory or mental impairments residing permanently or temporarily in South Yorkshire through the provision of education and leisure time activities in the field of animal care and welfare.

Our Mission and Vision

We exist to Rescue, Rehome and Rehabilitate dogs and cats in need. Our vision is to see no dog or cat abandoned, mistreated or neglected in our local area.

This report sets out information about Rain Rescue, it's aims and objectives and most importantly the charities achievements for the financial year ending 31st May 2021. The following message from Shelley Richmond, Chair of Trustees highlights both the achievements and challenges of the year.

I am pleased to present this annual report, my third as Chair of Trustees for the charity. In one of the hardest years in living memory for the sector we couldn't be prouder to have been named Animal Charity of The Year by the PETPLAN & ADCH Animal Charity Awards!

Activities and performance

Now in our 19th year we continue to be there for pets in crisis, their owners and the wider local community. In the 12 month period covered (1st June 2020 – 31st May 2021) the charity took in 314 cats and kittens as well as 86 dogs, totaling 400 animals. Despite the ongoing Covid-19 crisis we have managed to maintain operations throughout multiple lockdowns and continue to be there to support those that need us. This year we have continued to see a reduced demand on rescue space for dogs however in contrast we have seen an increase in the need for spaces for cats, both with owner handovers and strays directly from the streets. With the support of Cat Protection, we continue to issue neutering and microchipping vouchers to cat owners living within the Rotherham postcode area, continuing in our fourth year of the Snip and Chip project, aiming to reduce the number of unwanted and stray cats in the Rotherham area. We are also pleased that we have been able to assist low income households with neutering costs to help to treat the stray problem at source funded by Rain Rescue.

Our volunteers have been key in helping us get through such a difficult year; with people going into isolation, being poorly or caring for others we have often found ourselves working with skeleton staff levels. Our dedicated team of volunteers, working with our brilliant staff, have ensured the continuity of care for all of our animals throughout the pandemic and we couldn't be more grateful of their endeavors than we are right now. Social media has continued to be a lifeline, especially with the loss of all in person activity and events. Our online network primarily through Facebook has continued to grow, and we now have more than 48,000 supporters. This has provided an essential fundraising opportunity which is still absolutely crucial in terms of income generation.

Our volunteer Steve deserves a special mention in this years report; he has single handedly transformed the site during the lockdown period, making the absolute best of a totally rubbish situation!

Activities and performance continued

Income generation

Fundraising is a core activity for us and donations via social media have become a lifeline. Our usual income generation channels have been severely dented this year, with in person events cancelled and the loss of most of our donation tin locations due to shop closures during lockdown. We responded to these limitations with increased fundraising activity via our online community and the development our our huge sponsored paw print rainbow which is now displayed on site

With the help of local businesses this new fundraising initiative is proving very successful. We've continued to support individual fundraisers who have been responsible for a huge chunk of our overall income and have provided many fundraising booklets and posters to aid their fundraising in safe ways during the pandemic

Sadly all 2020 and early 2021 fundraising events and face to face activities were cancelled in line with government restrictions and we continue to work hard to mitigate this loss. We are hopeful that in the coming months (with the release of the governments road map) events and activities will gradually be allowed to restart and we will be able to recommence in person activities.

Individual donations are what keep us going day to day. This year 66% of our income came from individual donations, up 16% on last year

Working with businesses

Our continued thanks go to all businesses that support us through financial and goods donations and fundraising activities.

Special thanks again goes to Sheffield Window Centre for their continued support and sponsorship of our annual Cat & Dog calendars. Also to the wonderful team at KitchenEX who continue to support us and our many varied projects.

We continue to strengthen and develop our relationships with local businesses to help us navigate this incredibly difficult time and to build partnerships for the future.

Burns Pet Nutrition have again supported us throughout another year providing dried food for all our rehomed cats and dogs and giving rehoming packs to all our adopters and fosterers.

We would love to hear from any local businesses who would like to partner with us in the new year, either via goods or financial sponsorship there are so many ways that we can work together.

Donors and legacies

We are incredibly grateful to all our donors no matter the amount. Without you (all) we would be in a very different position right now, facing this difficult time from a much more precarious position. We have been reminded at this time that we, as with all rescue charities, are nothing without the wonderful people behind us, supporting us in all we do.

Activities and performance continued

Retail

This year we have continued to develop our on site sales offering in order to be able to make the most of sales opportunities at the point of adoption.

We continue to offer the best quality items at the time of adoption, and so encouraging owners to keep pets on good quality food and products during their lifetime, as well as bringing in much needed funds.

We are continuing to develop our online retail offer via our new website with sales of merchandise, wishlist items and beautiful handmade items generously created for us by our supporters

Community and volunteering

Our volunteers are a key part of our organisation

Community Outreach

The majority of our outreach is done via social media. This is now more true than ever with the cancellation of all face to face activities and events we are relying solely on our online presence for community outreach. Promoting the spaying and neutering scheme, educating people in how best to look after their pets and helping to signpost them when they need support or when things go wrong. Cats in crisis are epidemic in the South Yorkshire region and we are working tirelessly to try and neuter as many cats as we can. Many of these cats are not feral but homed cats that find themselves left behind when owners circumstances change.

We hope that by getting our prevention messages out into the community we can stop things from hitting crisis point in families and communities, reducing the number of emergencies we have to respond to at short notice.

Volunteers

Restrictions have meant that we have had limited volunteers to site this year and put every measure in place to ensure we had social distancing and independent working where we could. The introductions of new Volunteers and restrictions lifting in May 2021 meant we could onboard new volunteers. This has gone well and we have a great team of on site volunteers along with our fosterers who have been invaluable during these difficult times.

This year 2902 volunteer hours were given to us by our on site volunteers with many many more hours given by our fabulous fosterers whose time simply can't be quantified. As lockdowns and restrictions have continued into the summer months, in one form or another, our volunteers have continued to be an utterly invaluable support to our staff team. Our volunteer team is expertly run by Sarah Middleton, our Volunteer co ordinator who has introduced new training programmes for our existing and new volunteers and engaged the support of Gemma Ibbotson, Behaviourist who is assisting with the delivery and the ongoing training material.

Activities and perfomance continued

Site development

During the summer months our site, just outside Rotherham, has had a major facelift thanks to the dedication of our volunteer Steve who made the best possible use of the time he had during the lockdown months.

From mending and fixing to painting murals and creating cheerful colourful spaces he's kept busy every day reinvigorating the whole site.

He's also undertaken major ground works preparing for our cattery intake pens, renovated parts of the site after our drainage upgrade and following our Battersea Hotbodies £10,000 grant renovated our tired and draughty stable block to create warm and cozy (and fully insulated!) pens for our larger dogs.

Staff and training

This year our staff team has seen quite a few changes. Zoe Morris joined us in November as our new Kennel Supervisor coming to us from the Sheffield Blue Cross Centre, she brings a wealth of knowledge and experience to the team.

In March we welcomed Robyn Swales to team Rain as the new Cattery Supervisor from a Doncaster Veterinary Practice and both have become wonderful additions to our staff. Victoria Fell, a dedicated volunteer also joined the staff team after successfully applying for the role of Animal Welfare Assistant.

ADCH

Rain Rescue is a full member of the Association of Dogs and Cats Homes (ADCH), and our operations and site have been inspected by 2 other ADCH Management Committee members to ensure standards are achieved.

Although sadly the annual ADCH conference was cancelled, we were thrilled to receive the most prestigious Petplan Charity Award "Animal Charity of the Year 2020" which was awarded in a lovely online ceremony. This award was given as a result of the public throughout the country voting for their favourite animal welfare group, which was such an honour out of literally thousands of others. As a team we are so incredibly proud to have achieved this especially in these incredibly hard times.

Ongoing Covid-19 impact

We are very proud of team Rain for weathering the storm that is Covid-19. We are not only still standing but we have managed to stand strong and that is due to both our dedicated team but also to the generosity of our supportive community of donors.

Furloughed staff

We took advantage of the governments furlough scheme whilst it was available which really helped the charity stay afloat during the worst of the pandemic

Activities and perfomance continued

On site activites

As restrictions began to lift we found new ways to work, with social distancing and individual working becoming a priority we managed to keep the site running. As restrictions are due to be lifted completely in the coming months we are hopeful for a return to normality on site very soon

Off site activities

We are tentatively starting to reintroduce off site activities and planning for the future as the government's roadmap and restrictions allow. Our volunteer team are very keen to get back out there and we are hopeful that later in 2021 we will be able to run/ participate in organised events

Future Plans

Restructure, renovation and recruitment

We continue to renovate the site with plans to install cattery intake pens, a new office hub and revamp our agility area. We are also in the process of restructuring the management level of the charity which will in time lead us to further recruitment and will hopefully help us to drive the charity forward with new team members.

We plan to get back out there into the community now that restrictions are easing, our volunteer team are keen to get back to frontline fundraising! We are planning now for our Christmas Dinner Appeals and other seasonal campaigns including our annual Calendar. We are also planning an event to thank our volunteers for all they've done this past 18 months which we will run as soon as it's safe to do so.

Financial Review

The Statement of Financial Activities shows incoming resources for the year of £438,769 (2020: £401,067). Total expenditure for the year is £318,351 (2020: £376,509). The SOFA is showing a surplus of £120,418 (2020: £24,558) after transfers between funds of £1,206 taken from unrestricted funds.

For the year ending 31 May 2021, Rain Board have designated funds of £119,000. These provisions are towards a new office portacabin, vet room and salary costs for a Centre Manager and Income Generation Manager.

At the year end, unrestricted fund balances are £221,265 with restricted funds of £29,076 and designated funds of £119,000 giving the total year end fund position of £369,341 (2020: £248,923).

Reserves Policy

The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be six months of the resources expended from 2019/20 as the trustees feel this is a better reflection of the charities normal expenditure, this equates to £188,255. After allowing for unrestricted funds invested in tangible fixed assets of £54,846 and redundancy costs of £6,292, the general reserves stand at £160,127. This level of general reserves would finance operations in the event of short term funding gaps, and finance immediate obligations should Rain Rescue lose its funding, or alternatively in the event that the organisation should need to close. At 31 May 2021, our general free reserves stood at £160,127, below our target level. The Trustees are aware of this and aim to build on general reserves in the future years with the recruitment of a fundraiser.

Rain Resecue

Directors` report (incorporating the Trustees` annual report) continued
for the year ending 31 May 2021

Trustees' responsibilities for the financial statement
The trustees (who are also directors of Rain Rescue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions:
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' annual report and are signed on their behalf by:

Signed S Richmond

Print Name: SHELLEY RICHMOND
Position: Trustee

Date: 10/11/21

Independent examiners report to the trustees of Rain Rescue Charitable Company

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report
As the charity 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 Companies Act 2006 ('the 2006 Act).

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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

Independent examiner's statement
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technician, which is one of the listed bodies.

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 Act; or
2. the accounts do not accord with those records; or
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 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.

Signed:
Faye Hazlehurst FMAAT

Date: 29 November 2021

Voluntary Action Rotherham Ltd
Community Accountancy
The Spectrum, Coke Hill
Rotherham
S60 2HX

Rain Rescue
Statement of Financial Activities (including Income and Expense Account)
for the year ending 31 May 2021

	Note	Unrestricted Funds	Restricted Funds	2021 Total	Unrestricted Funds	Restricted Funds	2020 Total
INCOMING RESOURCES		£	£	£	£	£	£
Donations & Legacies	2	282,822	-	282,822	220,201	1,355	221,556
Charitable Activities	3	73,214	31,700	104,914	49,643	43,930	93,573
Fundraising & trading activities	4	50,902	-	50,902	82,985	-	82,985
Other income		131	-	131	2,953	-	2,953
TOTAL INCOMING RESOURCES		**407,069**	**31,700**	**438,769**	**355,782**	**45,285**	**401,067**
RESOURCES EXPENDED							
Cost of raising funds - fundraising	5	55,326	-	55,326	56,163	-	56,163
Cost of raising funds - trading	5	6,830	-	6,830	17,107	-	17,107
Charitable Activities	5	228,580	27,615	256,195	253,587	49,652	303,239
TOTAL EXPENDED RESOURCES		**290,736**	**27,615**	**318,351**	**326,857**	**49,652**	**376,509**
Net income/expenditure		116,333	4,085	120,418	28,925	(4,367)	24,558
Transfers between funds		(1,206)	1,206	-	367	(367)	-
Net movement in funds		**115,127**	**5,291**	**120,418**	**29,292**	**(4,734)**	**24,558**
Total funds brought forward		225,138	23,785	248,923	195,846	28,519	224,365
Total funds carried forward		**340,265**	**29,076**	**369,341**	**225,138**	**23,785**	**248,923**

This Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The comparative figures for each fund are shown in notes to the accounts.

Rain Rescue
Balance Sheet
as at 31 May 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	8	63,830	71,760
Current assets			
Stock		3,388	1,454
Debtors	9	8,554	4,201
Cash at Bank and in hand		304,538	181,862
Total assets		316,480	187,517
Liabilities			
Creditors - due within one year	10	(10,969)	(10,354)
Total liabilities		(10,969)	(10,354)
Net current assets		305,511	177,163
Net assets		369,341	248,923
Represented by:			
Unrestricted funds		221,265	225,138
Designated funds	13	119,000	-
Restricted funds	13	29,076	23,785
Total Charity funds		369,341	248,923

The notes on the following pages form part of these financial statements.

For the period ending 31st May 2021, the company is entitled to the audit exemption under 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and signed by the Board of directors.

Signed: S Richmond

Print name: S RICHMOND
Director

Date: 10/11/21

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2019) - (Charities SORP (FRS102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant account policy notes.

Incoming Resources

All income is included in the Statement of Financial Activities when the charity is entitled to the income, the receipt is probable and the amount can be measured reliably.

Donated services, assets and facilities are included as income at fair value where it is practical to quantify and the value can be measured reliably. A corresponding amount is recognised as expenditure or an asset as appropriate. No amounts are included for the value of services provided by volunteers which is in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Stock

Stock is stated at the lower of cost and net realisable value after making due allowance for slow and obsolete stock.

Rain Rescue
Notes to the financial statements
for the year ending 31 May 2021

Support costs allocation
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fixed assets
All items of capital expenditure below £500 are written off as incurred. The change in policy was introduced during 2017/18.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under finance lease, over the lease term, whichever is the shorter.

Motor Vehicles	20% reducing balance
Plant and Machinery	20% reducing balance
Computer equipment	25% straight line
Improvement to Leasehold Property	5% straight line

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Provisions
Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Leases
Rentals payable under leases are charged against income on a straight line basis over the lease term.

Going Concern Note
The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the SOFA in the period to which they relate.

Analysis of Income

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
2 Donations & Legacies	**£**	**£**	**£**	**£**
Donations, adoptions and gift aid	233,460	-	233,460	189,619
Donated goods	9,213	-	9,213	6,937
Legacies	40,149	-	40,149	25,000
	282,822	**-**	**282,822**	**221,556**

The charitable company received donated animal feed from Burns dog food at a value of £8,247 (2020:£6,937) and pets at home lifeline vouchers amounting to £966.

During the year Rain Rescue administered vouchers to the value of £2,800 through the cat protection assisted neutering scheme.

Income received from donations and legacies was £282,545 (2020 £221,556) all of which was attributable to unrestricted funds (2020: £220,201). In 2020 £1,355 was attributable to restricted funds.

Rain Rescue
Notes to the financial statements
for the year ending 31 May 2021

3 Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Animal Defence Trust	-	10,000	10,000	1,000
Audrey Lamb Trust	2,000	-	2,000	-
Awards for All	-	-	-	10,000
Barry Green Memorial Fund	-	-	-	1,000
The Mary Heap Charitable Trust	1,500	-	1,500	-
Hobhouse Animal Trust	-	-	-	2,500
Jean Sainsbury Trust	-	8,000	8,000	5,000
Marchig Animal Welfare Trust	-	-	-	4,000
Animal Friends Insurance	5,000	-	5,000	-
Alice Noakes	1,000	-	1,000	-
RMBC - Covid 19	10,000	-	10,000	-
The Gallimore Trust	-	700	700	-
Co-op Local Community Fund	-	-	-	1,930
Battersea dogs & cats home		10,000	10,000	5,000
The Ostacchini Family Charitable Trust	1,500	-	1,500	5,000
Animal Rescue Live	800	-	800	-
HMRC - Job retention scheme	21,114	-	21,114	-
The Rose Animal Welfare Trust	20,000	-	20,000	-
Persula Foundation	3,000	-	3,000	-
Support Adoption for Pets	-	3,000	3,000	18,000
Petplan - night of care	-	-	-	7,200
Kennel Club Charitable Trust	-	-	-	5,000
Rushbrook Charitable Trust	5,000	-	5,000	4,000
IVO Trust	-	-	-	3,000
Anadale Charitable Trust	-	-	-	3,043
Michael Shireley Hunt Charitable Trust	-	-	-	1,000
Hatcher Animal Welfare Trust	-	-	-	5,000
Betty Phillips Charitable Trust	-	-	-	2,500
Earl Fitzwilliam	-	-	-	1,000
John Slater	-	-	-	1,000
Christmas 2019 appeal	-	-	-	5,000
The Dennis Alan Yardy Charitable Trust	1,000	-	1,000	1,000
Other Small grants under £500	1,300	-	1,300	1,400
	73,214	**31,700**	**104,914**	**93,573**

Income for Charitable Activities was £104,914 (2020: £93,573) of which £73,214 (2020: £49,643) was attributable to unrestricted funds and £31,700 (2020: £43,930) was attributable to restricted funds.

4 Fundraising and trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fundraising Events	30,749	-	30,749	49,682
Sponsorship	3,000	-	3,000	2,881
Commission	4,706	-	4,706	4,424
Trading	12,447	-	12,447	25,998
	50,902	-	50,902	82,985

Income from fundraising and trading activities in 2021 and 2020 was attributable to unrestricted funds.

Analysis of Expenditure

5 Costs of generating funds - fundraising	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Just giving fees/donorfy fees	5,309	-	5,309	2,998
Other fundraising platform charges	4,280	-	4,280	458
Staff costs	32,601	-	32,601	35,090
Training and travel costs	-	-	-	3,335
Rent and room hire	2,156	-	2,156	1,119
Event fees	84	-	84	62
In memory & celebration	1,227	-	1,227	-
Postage costs	3,309	-	3,309	-
Professional fees	-	-	-	7,623
Office comsumables	72	-	72	346
Marketing/advertising	6,115	-	6,115	305
Equipment, supplies & consumables	29	-	29	2,658
Other expenses	144	-	144	2,169
	55,326	-	55,326	56,163

Expenditure on costs of generating funds - fundraising in both 2020 and 2020 was attributable to unrestricted funds.

5 Costs of generating funds - trading	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Staff costs	-	-	-	11,382
Travel & training	-	-	-	45
Rent, rates and water - shop	-	-	-	1,790
Utilities - shop	-	-	-	378
Equipment, supplies & consumables	6,189	-	6,189	1,979
Transaction charges	385	-	385	519
Professional fees	-	-	-	298
Printing, postage & stationery	14	-	14	14
New shop set up fees/maintenance	-	-	-	158
Telephone and ICT - shop	-	-	-	175
Waste removal	-	-	-	112
Other costs	242	-	242	257
	6,830	-	6,830	17,107

Expenditure on costs of generating funds - trading in both 2020 and 2020 was attributable to unrestricted funds.

5 Expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Salary costs	97,723	6,792	104,515	136,882
Sessional staff	1,825	-	1,825	7,035
Payroll costs	1,016	-	1,016	694
Travel and training	1,282	-	1,282	1,300
Bank & processing charges	776	-	776	120
Greyhound costs	2,000	-	2,000	-
Insurance	2,592	-	2,592	192
Volunteer expenses	229	454	683	518
Rent & Rates	18,768	-	18,768	18,050
Utilities	3,051	-	3,051	7,002
Vet fees, medication and feed	53,162	5,803	58,965	56,861
Waste disposal	2,244	-	2,244	1,050
Legal & professional fees	4,742	-	4,742	4,316
ICT costs	265	-	265	3,536
Marketing/advertising	2,575	-	2,575	787
Telephone and internet	1,506	-	1,506	618
Printing, postage & stationery	20	-	20	4,245
Maintenance	6,442	5,829	12,271	6,442
Membership & subscriptions	646	-	646	2,665
Clothing	370	-	370	367
Equipment, supplies & consumables	6,750	531	7,281	7,873
Website	3,442	2,275	5,717	-
Room hire	-	-	-	324
CCTV surveilance	1,320	-	1,320	-
Motor expenses	4,031	-	4,031	3,821
Premise improvements	-	-	-	18,857
Depreciation	8,841	5,420	14,262	18,927
Loss on disposal of asset	1,936	511	2,447	750
Other expenditure	1,027	-	1,027	7
	228,580	27,615	256,195	303,238

Expenditure on Charitable Activities was £256,195 (2020: £303,238) of which £228,580 (2020: £253,587) was attributable to unrestricted funds and £27,615 (2020: £49,652) was attributable to restricted funds.

6 Staff Costs	Total 2021 £	Total 2020 £
Salaries	126,641	171,432
Employers national insurance	9,932	11,728
Employers allowance	(3,360)	(2,943)
Employer pension contributions	2,871	3,137
Redundancy costs	1,067	-
	137,151	183,354

No employee received emoluments of more than £40,000 (2020 none). The average number of employees during the year was 7 (2020: 10).

7 Trustees and key management remuneration, benefits and expenses

There was no trustee remuneration, benefits or expenses during the period. (2020: one trustee - £240).

8 Tangible fixed assets	Plant & Machinery £	Motor Vehicles £	Office Equipment £	Leasehold & property £	Total £
Cost at 1 June 2020	121,710	19,962	3,916	45,315	190,903
Additions	4,523	-	-	4,446	8,969
Disposals	(13,253)	-	(618)	-	(13,871)
at 31 May 2021	112,980	19,962	3,298	49,761	186,001
Depreciation					
at 1 June 2020	86,754	13,741	3,695	14,953	119,143
Charge for the year	11,198	1,244	220	2,110	14,772
Disposal	(11,127)	-	(617)	-	(11,744)
at 31 May 2021	86,825	14,985	3,298	17,063	122,171
Net book value					
31 May 2021	**26,155**	**4,977**	-	**32,698**	**63,830**
31 May 2020	34,956	6,221	221	30,362	71,760

9 Debtors

	2021	2020
	£	£
Prepayments and accrued income	3,084	2,797
Accrued income	2,545	-
VAT refund due	2,925	1,404
	8,554	4,201

10 Creditors

	2021	2020
	£	£
Accruals and deferred income	2,771	1,797
Amounts in respect of taxation and social security	1,179	1,881
Other creditors	7,019	6,676
	10,969	10,354

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	2021 Total funds
	£	£		£
Fixed assets	54,846	8,984	-	63,830
Current assets	176,313	21,167	119,000	316,480
Current Liabilites	(9,894)	(1,075)	-	(10,969)
	221,265	29,076	119,000	369,341

Prior year	*Unrestricted funds*	*Restricted funds*	*2020 Total funds*
	£	*£*	*£*
Fixed assets	*62,735*	*9,025*	*71,760*
Current assets	*172,757*	*14,760*	*187,517*
Current Liabilites	*(10,354)*	*-*	*(10,354)*
	225,138	*23,785*	*248,923*

12 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,250 (2020: £1,250).

13 Movement in funds

Restricted funds	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Awards for All	3,040	-	3,927	1,206	319
* Betty Phillips Charitable Trust	4,096	-	819	-	3,277
The Gallimore Trust	172	700	872	-	-
* Majorie Coote Animal Trust	410	-	82	-	328
Jean Sainsbury Trust	-	8,000	2,714	-	5,286
Pedigree Foundation	5,572	-	4,519	-	1,053
Snip and chip	7,495	-	4,999	-	2,496
Support Adoption for Pets	1,000	3,000	3,000	-	1,000
Animal Defence Trust	-	10,000	-	-	10,000
Battersea dogs & cat home	2,000	10,000	6,683	-	5,317
	23,785	31,700	27,615	1,206	29,076

The closing balance on the Majorie Coote Animal Trust and Betty Phillips Charitable Trust represents the fixed asset fund, the remaining balance will be used to write down the value of value of over the useful life.

Fund transfer
The transfer into restricted funds from general funds is to cover salary costs refunded through the furlough scheme.

Designated funds	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Office portacabin	-	-	-	20,000	20,000
Staffing/salary costs	-	-	-	69,000	69,000
Vet room	-	-	-	30,000	30,000
	-	-	-	119,000	119,000

Office portacabin will be the purchase and installation of the new unit.

Staffing/salary costs (including all on costs) have been designated to fund a Centre Manager and Income Generation Manager.

The vet room - money has been designated towards the cost and installation of a vet room.

Rain Rescue
Notes to the financial statements (continued)
for the year ending 31 May 2021

14 Fees paid to the Independent Examiners organisation in the period.

	2021	2020
	£	£
Payroll	1,016	1,022
Human Resources	315	105
Quickbooks license	81	81
	1,412	1,208

15 Financial commitments

At the year end, the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases on land and buildings which expire:	2021	2020
	£	£
Within one year	18,000	18,000
Within two to five years	19,800	18,000
Within five to ten years	19,800	19,800
	57,600	55,800

16 Ultimate Controlling Party

The charity is ultimately controlled by its trustees. No individual trustee has overall control.

17 Related party transactions

During the year the company paid rental payments to Mrs J Neilson (Company Secretary) an employee and her husband Mr S Neilson also an employee for the use of buildings and land of £18,000 (2020: £18,000).

There were no other related party transactions.