

Rain Rescue
(A company limited by guarantee)

**Financial Statements for the year
ending 31 May 2023**



Charity number: 1115089

Company number: 05829719



The Spectrum, Coke Hill, Rotherham, S60 2HX
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Rain Rescue
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**Rain Rescue
Administrative details**

Registered Charlty 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	<table><tbody><tr><td>CAF Bank</td><td>The Charity Bank Limited</td></tr><tr><td>25 Kings Hill Ave</td><td>Fosse House</td></tr><tr><td>Kings Hill</td><td>182 High Street</td></tr><tr><td>West Malling</td><td>Tonbridge</td></tr><tr><td>Kent</td><td>TN9 1BE</td></tr><tr><td>ME19 4JQ</td><td></td></tr></tbody></table> <table><tbody><tr><td>The Co-operative Bank</td></tr><tr><td>Business Customer Services</td></tr><tr><td>PO Box 250</td></tr><tr><td>Skelmersdale</td></tr><tr><td>WN8 6WT</td></tr></tbody></table>	CAF Bank	The Charity Bank Limited	25 Kings Hill Ave	Fosse House	Kings Hill	182 High Street	West Malling	Tonbridge	Kent	TN9 1BE	ME19 4JQ		The Co-operative Bank	Business Customer Services	PO Box 250	Skelmersdale	WN8 6WT
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PO Box 250																		
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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.

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

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.

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

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.

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

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 rehoming 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.

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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 RAIN'S 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

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

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.

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

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.

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

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.

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

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.

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Directors' report (incorporating the Trustees' annual report) continued
for the year ending 31 May 2023

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 consider 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

Clare Gibson

Print Name:

CLARE GIBSON

Position:

Trustee

Date:

15/12/23

**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.

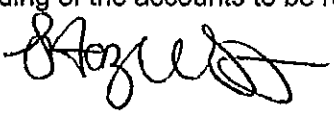
Independent examiner's statement

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: 
Faye Hazlehurst FMAAT

Date: 3 January 2024

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		<u>451,291</u>	<u>234,900</u>
Liabilities			
Creditors - due within one year	11	<u>(25,689)</u>	<u>(21,135)</u>
Total liabilities		<u>(25,689)</u>	<u>(21,135)</u>
Net current assets		425,602	213,765
Net assets		<u>616,372</u>	<u>315,192</u>
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		<u>616,372</u>	<u>315,192</u>

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: *CLARE 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)
		<u>320,732</u>	<u>(29,186)</u>
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		<u>(112,357)</u>	<u>(50,656)</u>
Net cashflow from investing activities		<u>(107,308)</u>	<u>(48,006)</u>
Net Increase in cash and cash equivalents		213,424	(77,192)
Cash and cash equivalents at 1 June 2022		<u>227,343</u>	<u>304,535</u>
Cash and cash equivalents at 31 May 2023		<u>440,768</u>	<u>227,343</u>
Cash and cash equivalents consists of:			
Cash at bank and In hand		<u>440,768</u>	<u>227,343</u>
Cash and cash equivalents at 31 May 23		<u>440,768</u>	<u>227,343</u>

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-categorised 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.

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

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	-
	<u>348,320</u>	<u>-</u>	<u>348,320</u>	<u>206,751</u>
 Total 2022	 <u>206,751</u>	 <u>-</u>	 <u>206,751</u>	

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
	<u>49,561</u>	<u>-</u>	<u>49,561</u>	<u>74,440</u>
Total 2022	<u>74,440</u>	<u>-</u>	<u>74,440</u>	

Analysis of Expenditure

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
5 Costs of generating funds - fundraising				
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 consumables	-	-	-	32
Marketing/advertising	3,607	-	3,607	4,610
Equipment, supplies & consumables	803	-	803	532
	<u>19,049</u>	<u>-</u>	<u>19,049</u>	<u>15,285</u>
Total 2022	<u>15,285</u>	<u>-</u>	<u>15,285</u>	

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

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

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
5 Expenditure on charitable activities				
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 surveillance	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

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

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	<u>117,586</u>	<u>19,712</u>	<u>2,955</u>	<u>175,853</u>	<u>316,106</u>
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	<u>81,564</u>	<u>11,151</u>	<u>2,955</u>	<u>29,666</u>	<u>125,336</u>
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
	<u>9,671</u>	<u>6,783</u>

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
	<u>25,689</u>	<u>21,135</u>

12 Fees paid to the Independent examiners organisation:

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

13 Independent examination and accountancy services

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

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

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
Battersea 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	316,378	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

Fund transfer

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 Staffordshire 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 feeding 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 help with veterinary fees.

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

15	Opening balance	Incoming resources	Resources expended	Transfers	Closing balance
	£	£	£	£	£
Designated funds					
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
	<u>110,044</u>	<u>-</u>	<u>886</u>	<u>60,000</u>	<u>169,158</u>

<u>2022</u>	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
	<u>119,000</u>	<u>-</u>	<u>8,956</u>	<u>-</u>	<u>110,044</u>

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	<u>21,780</u>	<u>21,780</u>
	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.

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

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 Liabilities	(17,506)	(8,183)	-	(25,689)
	<u>204,756</u>	<u>242,458</u>	<u>169,158</u>	<u>616,372</u>

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 Liabilities	(21,135)	-	-	(21,135)
	<u>171,215</u>	<u>33,933</u>	<u>110,044</u>	<u>315,192</u>

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	<u>320,732</u>	<u>(29,186)</u>