

Charity Registration Number: 1115089

Company Number : 05829719

RAIN RESCUE
REPORT AND ACCOUNTS
YEAR ENDED 31 MAY 2024



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

	Page
Legal and administrative information	3
Trustees' report	4 - 9
Independent Examiner's Report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13- 24

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 Pearce - 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 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 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

RAIN RESCUE

DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)

YEAR ENDED 31 MAY 2024

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

Activities 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.

RAIN RESCUE

DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)

YEAR ENDED 31 MAY 2024

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

RAIN RESCUE
DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)
YEAR ENDED 31 MAY 2024

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 underpinned 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

Clare Gibson

Date:

28/12/24

Print Name:

CLARE GIBSON

Position:

Trustee

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

aate | 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		<u>335,215</u>	<u>451,291</u>
Liabilities			
Creditors - due within one year	10	<u>(18,626)</u>	<u>(25,689)</u>
Total liabilities		<u>(18,626)</u>	<u>(25,689)</u>
Net current assets		316,589	425,602
Net assets		<u>499,059</u>	<u>616,372</u>
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		<u>499,059</u>	<u>616,372</u>

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: 

Print name: CLARE GIBSON
Director

Date: 28/12/24

RAIN RESCUE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2024

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	5% straight line
Property	

In the year of acquisition, 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
	<u>208,755</u>	<u>-</u>	<u>208,755</u>	<u>348,320</u>

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.

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

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	

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

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
	<u>70,685</u>	<u>-</u>	<u>70,685</u>	<u>49,561</u>

All income received from fundraising in 2023 was unrestricted.

Analysis of Expenditure

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
5 Costs of generating funds - fundraising				
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
	<u>18,183</u>	<u>6,991</u>	<u>25,174</u>	<u>19,049</u>

All expenditure on fundraising during 2023 was unrestricted.

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

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 surveillance	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	

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

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	<u>121,121</u>	<u>12,212</u>	<u>2,955</u>	<u>183,503</u>	<u>319,791</u>
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	<u>85,739</u>	<u>10,163</u>	<u>2,955</u>	<u>38,464</u>	<u>137,321</u>
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

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

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

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
	<u>18,626</u>	<u>25,689</u>

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
Battersea 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	-
	<u>242,458</u>	<u>7,200</u>	<u>165,113</u>	<u>559</u>	<u>85,104</u>

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
* 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
	<u>33,933</u>	<u>315,378</u>	<u>107,098</u>	<u>245</u>	<u>242,459</u>

RAIN RESCUE
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MAY 2024

13 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.

The Beryl Evetts & Robert Luff Animal Welfare Trust

Two grants in response to our appeal to help 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.

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2024

	Opening balance	Incoming resources	Resources expended	Transfers	Closing balance
	£	£	£	£	£
14 Designated funds					
Office portacabin	18,229	-	885	-	17,344
Site deposit	150,929	-	-	-	150,929
	<u>169,158</u>	<u>-</u>	<u>885</u>	<u>-</u>	<u>168,273</u>
	Opening balance	Incoming resources	Resources expended	Transfers	Closing balance
	£	£	£	£	£
2023					
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>

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	<u>22,216</u>	<u>21,780</u>
	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.

RAIN RESCUE
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MAY 2024

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 Liabilities	(12,576)	(6,050)	-	(18,626)
	<u>245,682</u>	<u>85,104</u>	<u>168,273</u>	<u>499,059</u>

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