

Charity Registration Number: 1115089

Company Number : 05829719

RAIN RESCUE
REPORT AND ACCOUNTS
YEAR ENDED 31 MAY 2025



RAIN RESCUE
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MAY 2025

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RAIN RESCUE
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MAY 2025

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

RAIN RESCUE
DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)
YEAR ENDED 31 MAY 2025

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

Governing Document

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

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

Appointment of Trustees

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

Organisational Structure

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

Public benefit

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

Objectives and Activities

- for the benefit to the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.
- To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
- the relief of sickness and the preservation of health particularly among elderly and infirm people and those with physical, sensory or mental impairments through the provision of education and leisure time activities in the field of animal care and welfare.
- 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.

5 November

RAIN RESCUE
DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)
YEAR ENDED 31 MAY 2025

OUR VISION

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

OUR MISSION

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

OUR VALUES

Responsible - shared passion for the best outcomes

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

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

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

OUR PRINCIPAL ACTIVITIES

OUR STRATEGY

Animal

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

Community

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

Sustainability

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

A note from the Chair of Trustees'

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

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

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

RAIN RESCUE

DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)

YEAR ENDED 31 MAY 2025

Chair's report continued

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

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

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

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

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

Clare Gibson, Chair

ACTIVITIES UNDERTAKEN DURING THE PERIOD

Helping those in need

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

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

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

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

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

RAIN RESCUE
DIRECTORS` REPORT (INCORPORATING THE TRUSTEES` ANNUAL REPORT)
YEAR ENDED 31 MAY 2025

Helping those in need continued

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

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

Our challenges

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

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

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

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

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

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

We have continued to receive support from Battersea.

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

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

RAIN RESCUE

DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)

YEAR ENDED 31 MAY 2025

Reason for entry into Rescue

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

RAIN RESCUE

DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)

YEAR ENDED 31 MAY 2025

PLANS FOR THE FUTURE

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

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

Financial Review

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

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

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

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

The charity's policy on reserves

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

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

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

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

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

RAIN RESCUE

DIRECTORS' REPORT (INCORPORATING THE TRUSTEES' ANNUAL REPORT)

YEAR ENDED 31 MAY 2025

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



Print Name:

CLARE GIBSON

Position:

Trustee

Date: 21-10-25

RAIN RESCUE
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MAY 2025

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

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

Independent examiner's statement

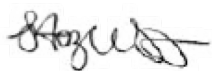
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 5 November 2025

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

aat | Licensed
Accountant

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

RAIN RESCUE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MAY 2025

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

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

The activities of the charitable company are classed as continuing.

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

RAIN RESCUE
BALANCE SHEET
AS AT 31 MAY 2025

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

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

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

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

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

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

Signed: *Clare Gibson*

Print name: CLARE GIBSON
Director

Date: *21-10-25*

RAIN RESCUE
STATEMENT OF CASHFLOWS
AS AT 31 MAY 2025

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

RAIN RESCUE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2025

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 2025

Stock

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

Fixed assets

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

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

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

In the year of 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 2025

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

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

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

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2025

3 Charitable Activities

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

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2025

4 Fundraising and trading activities

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

All income received from fundraising in 2024 was unrestricted.

Analysis of expenditure

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

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

All expenditure on trading during 2024 was unrestricted.

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2025

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

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

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2025

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

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

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

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

8 Trustees and key management remuneration, benefits and expenses

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

The total amount of employee benefits received by key management personnel including employer pension and national insurance contributions is £57,373.

The Trustees consider the key management personnel comprise the Chief Executive Officer and Finance Manager.

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

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

RAIN RESCUE
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MAY 2025

10 Debtors	2025	2024
	£	£
Accounts receivable	13,296	2,201
Prepayments and accrued income	13,173	4,214
VAT refund due	-	1,459
	<u>26,469</u>	<u>7,874</u>
 11 Creditors	 2025	 2024
	£	£
Accruals and deferred income	3,336	3,621
VAT due	1,378	-
Amounts in respect of taxation and social security	-	3,625
Accounts payable	13,712	11,380
	<u>18,426</u>	<u>18,626</u>

12 Independent examination and accountancy services

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

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2025

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

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

2024	Opening	Incoming	(Resources	Transfers	Closing
	balance	resources	expended)		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	-
	242,458	7,200	(165,113)	559	85,104

Transfers

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

RAIN RESCUE
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MAY 2025

14 Movement in funds

Restricted funds

Gallimore Trust

A grant given to help Staffordshire Bull Terriers and their fellow breeds in need.

Battersea dogs & cat home

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

The Animal Defence Trust

Funding given to neuter street and homeless cats.

Petplan Charitable Trust

A grant given to support the vet outreach project.

Betty Roberts: Legacy

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

RAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MAY 2025

	Opening balance	Incoming resources	Resources expended	Transfers	Closing balance
	£	£	£	£	£
15 Designated funds					
Office portacabin	17,344	-	885	-	16,459
Site deposit	150,929	-	-	-	150,929
	<u>168,273</u>	<u>-</u>	<u>885</u>	<u>-</u>	<u>167,388</u>
	Opening balance	Incoming resources	Resources expended	Transfers	Closing balance
	£	£	£	£	£
<u>2024</u>					
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>

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

16 Financial commitments

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

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

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

17 Ultimate Controlling Party

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

18 Related party transactions

There were no related parties during this financial year.

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

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

There were no other related party transactions.

RAIN RESCUE
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MAY 2025

19 Analysis of net assets between funds

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

Prior year

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