ROMANIAN RESCUE APPEAL

England & Wales · Charity number 1161037

Details

Other names	RRA
Status	Registered
Legal form	CIO
Registered	2015-03-24
Register	View on the Charity Commission register

Contact

Address	3rd Floor 166 Upper Richmond Road London SW15 2SH
Phone	00000000000
Email	romanianrescueappeal@mail.com
Website	www.RRAUK.com

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS DOGS IN ROMANIA BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR DOGS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE. TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO DOG WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG DOGS.

Activities: Romanian rescue appeal have now built three dog shelters in Romania. The charity cares for nine hundred dogs split into different localities, who we rescued from abuse, malnutrition, homelessness or imminent euthanasia via barbaric methods.. The charity run spay and neuter campaigns and have a programme for UK volunteers to visit all of the sites in Romania.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Animals
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- Romania
- Gloucestershire
- Kensington And Chelsea
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£384,439	£373,061	-	-
2024-05-31	£382,854	£374,096	-	-
2023-05-31	£478,937	£427,020	-	-
2022-04-30	£309,896	£275,049	-	-
2021-04-30	£431,557	£364,097	-	-
2020-04-30	£499,386	£447,208	-	-
2019-04-30	£479,415	£459,479	-	-
2018-04-30	£258,915	£343,260	-	-

Trustees

Name	Role	Appointed
Christine Martin		2025-11-30
Deborah Jayne Dent		2026-02-16
Dee Wells		2021-08-11
JOANNA HARRON		2022-07-13

ROMANIAN RESCUE APPEAL

England & Wales - Charity number 1161037

Accounts

REGISTERED COMPANY NUMBER: CE003784 (England and Wales)
REGISTERED CHARITY NUMBER: 1161037

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 May 2025

ROMANIAN RESCUE APPEAL

ROMANIAN RESCUE APPEAL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity is known by its working name of RRA.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to promote humane behaviour towards dogs in Romania by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

It also aims to carry out neutering campaigns to control the size of the stray population in Romania and reduce the incidence of danger to public health and risk to animals, educate the public in matters pertaining to dog welfare in general and the prevention of cruelty towards, and suffering of, dogs and work closely with private organisations and local administrations in Romania to establish policies and promote positive standards for the care of dogs.

Significant activities

The charity has continued to work hard to offer safe shelter to the dogs in its care, treat any ailments and ensure vaccination against rabies and other common and deadly canine ailments thereby reducing the risk of the spread of these diseases to both humans and other animals, including wildlife. During this year we rescued some 60 dogs in imminent danger of being killed in public shelters, including a number of puppies, their mothers and other older dogs. This is in addition to a number of dogs of all ages discovered in danger or in poor condition on the streets of Romania. All these dogs were vaccinated, treated for various illness's including canine parvovirus (pups), spayed / neutered as appropriate and kept safe until loving homes could be found for them.

Following the additional restrictions in transporting companion pets from Romania and 3 other countries imposed by DEFRA in November 2022, the charity continued to be severely impacted in terms of adoptions of our animals to the UK during the year. In response to this the Charity formed a relationship with a Dutch animal rescue organisation who homed a good number of our dogs, and indeed cats who had found a home at our shelter in the period, in Holland. The adoptions of these animals are not reflected in the Charity figures as the adoptions were formally via the Dutch organisation.

The charity has continued to attract applications for the adoption of its dogs from the general public via social media, its website and third-party platforms. Unfortunately, the worsened general financial climate, along with the restrictions imposed by DEFRA and increased awareness and alarmism in the UK regarding the illness Brucella Canis has impacted the homing of our rescue animals. But we continue to look at new marketing and promotion avenues, including setting up a new and refreshed website.

The board is thankful to its volunteers and supporters, old and new, for their support, donations and positive contributions to the activities of the charity, without whom so many canine lives would be lost.

OBJECTIVES AND ACTIVITIES

Public benefit
Each year the trustees review the objectives and aims of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Principal funding sources

This has once again been a difficult year for the Charity due to the ever worsening economic environment and the general cost of living crisis. As a consequence, fundraising efforts have been negatively impacted and resulted in considerably smaller amounts being achieved through most sources than in the prior year. Dog sponsorship is up, however, due to the public engagement resulting from our rescue of dogs on the kill list in Romanian Public Shelters.

RRA's principal source of funding has continued to be from public donations (including dog sponsorship). Although the international transport did well in the year and expanded to include runs to the western EU from Romania, rather than just the UK, as a result of huge efforts to engage and work with other Rescue organisations in Holland, Germany and Belgium.

Gift Aid claims continue to form a vital part of funding for RRA at the current time.

Reserves policy

Ideally the trustees would like to be able to keep a reserve in the bank account of £20,000 at a moment in time, to ensure dogs safety in the event of donations / income decreasing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The constitution was adopted on 1 December 2014.

Recruitment and appointment of new trustees

Trustees are appointed or reappointed annually at the Annual General Meeting.

Organisational structure

The charity is run in the UK entirely by volunteers, These volunteers and the trustees give their time freely receiving no remuneration or other benefits.

RRA is a member of a nationwide home checking group and ensures that all potential homes for the dogs are thoroughly checked prior to an adoption being accepted to ensure suitability and the safety of both the potential adopter and their families and the dog being rehomed.

RRA provides full back up should any adoption fail for whatever reason.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE003784 (England and Wales)

Registered Charity number
1161037

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

Registered office
3rd Floor
166 Upper Richmond Road
London
SW15 2SH

Trustees
Mrs D Wells (appointed 11.8.21)
M E Orru (resigned 19.12.2023)
Mrs J Harron (appointed 13.7.22)
A M Svetelj (appointed 13.7.22, resigned 03.09.2025)
Mrs C Martin (appointed 30.11.2025)
Mrs D Dent (appointed 16.02.2026)

Independent Examiner

EA Lipan ACCA

Approved by order of the board of trustees on 11 July 2026 and signed on its behalf by:

J Harron

J Harron - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROMANIAN RESCUE APPEAL

Independent examiner's report to the trustees of Romanian Rescue Appeal ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and basis of report
As the charity's 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) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; 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.

EA Lipan ACCA

11 July 2026

ROMANIAN RESCUE APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities		**357,731**	-	**357,731**	350,775
Other activities	2	**26,635**	-	**26,635**	32,033
Investment income	3	**73**	-	**73**	46
6Total		**384,439**	-	**384,439**	382,854
EXPENDITURE ON					
Charitable activities		**373,061**	-	**373,061**	374,096
NET INCOME		**11,378**	-	**11,378**	8,758
RECONCILIATION OF FUNDS					
Total funds brought forward		**250,965**	-	**250,965**	242,207
TOTAL FUNDS CARRIED FORWARD		**262,343**	-	**262,343**	250,965

The notes form part of these financial statements

BALANCE SHEET
31 MAY 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	**76,683**	-	**76,683**	97,381
CURRENT ASSETS					
Debtors	7	**237,950**	-	**237,950**	230,650
Cash at bank		**14,454**	-	**14,454**	5,111
		252,404	-	**252,404**	235,761
CREDITORS					
Amounts falling due within one year	8	**(19,416)**	-	**(19,416)**	(19,538)
NET CURRENT ASSETS		**232,988**	-	**232,988**	216,223
TOTAL ASSETS LESS CURRENT LIABILITIES		**309,671**	-	**309,671**	313,604
CREDITORS					
Amounts falling due after more than one year	9	**(47,328)**	-	**(47,328)**	(62,639)
NET ASSETS		**262,343**	-	**262,343**	250,965
FUNDS	11				
Unrestricted funds				**262,343**	250,965
TOTAL FUNDS				**262,343**	250,965

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

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

 continued...

BALANCE SHEET - continued
31 May 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2026 and were signed on its behalf by:

J Harron

J Harron - Trustee

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS
The financial statements contain information about Romanian Rescue Appeal as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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

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

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

Buildings	- 10% on cost
Motor vehicles	- 25% on cost

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

FUND ACCOUNTING
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

FOREIGN CURRENCIES
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

2. OTHER ACTIVITIES

	2025	2024
	£	£
Formal fundraising	**26,635**	32,033

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**73**	46

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	**20,699**	22,054

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

6. TANGIBLE FIXED ASSETS

	Buildings	Motor vehicles	Totals
COST	£	£	**£**
At 1 June 2024	207,054	20,000	**227,054**
Addition	-	-	**-**
At 31 May 2025	**207,054**	**20,000**	**227,054**
DEPRECIATION			
At 1 June 2024	109,672	20,000	**129,672**
Charge for year	20,699	-	**20,699**
At 31 May 2025	**130,371**	**20,000**	**150,371**
NET BOOK VALUE			
At 31 May 2025	76,683	**-**	**76,683**
At 31 May 2024	97,381	-	97,381

continued...

7. DEBTORS

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	**9,467**	2,167
Amounts falling due after more than one year: Loan to related undertaking	**228,483**	228,483
Aggregate amounts	**237,950**	228,483

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other loans (see note 10)	**13,451**	14,489
Accruals and deferred income	**5,965**	5,049
	19,416	19,538

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other loans (see note 10)	**47,328**	62,639

10. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Other loans	**13,451**	14,489
Amounts falling due between two and five years:		
Other loans - 2-5 years	**47,328**	62,639

11. MOVEMENT IN FUNDS

	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
Unrestricted funds			
General Fund	250,965	11,378	262,343
TOTAL FUNDS	250,965	11,378	262,343

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**384,439**	**(373,061)**	**11,378**
TOTAL FUNDS	**384,439**	**(373,061)**	**11,378**

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	242,207	8,758	250,965
TOTAL FUNDS	242,207	8,758	250,965

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	382,854	(374,096)	8,758
TOTAL FUNDS	382,854	(374,096)	8,758

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	242,207	20,136	262,343
TOTAL FUNDS	242,207	20,136	262,343

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	767,293	(747,157)	20,136
TOTAL FUNDS	767,293	(747,157)	20,136

12. RELATED PARTY DISCLOSURES

At the balance sheet date the charity is owed £228,483 (2024 - £228,483) by its related company Romanian Rescue Appeal SRL.

ROMANIAN RESCUE APPEAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 May 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
General donations	**141,216**	150,958
Gift aid	**21,154**	32,694
Grants & Legacies	**10,000**	12,000
Dog sponsorship	**47,352**	38,443
Dog adoptions	**18,035**	26,022
Medical appeals	**120**	838
Transport	**119,854**	89,820
Building and renovations	**-**	-
	357,731	350,775
Other activities		
Formal fundraising	**26,635**	32,033
Investment income		
Deposit account interest	**73**	46
Total incoming resources	**384,439**	478,937
EXPENDITURE		
Charitable activities		
Romanian fosters	**57,576**	72,399
Shelter running costs	**126,105**	113,788
UK kennel costs	**4,920**	10,168
Veterinary costs	**23,803**	30,483
Transport	**132,672**	117,191
Advertising and promotions	**-**	800
Administration expenses	**3,443**	4,504
Building and renovation	**2,392**	-
Accountancy	**-**	-
Finance charges	**1,451**	2,709
Depreciation of tangible fixed assets	**20,699**	22,054
	373,061	374,096
Total resources expended	**373,061**	374,096
Net income	**11,378**	8,758

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE003784 (England and Wales)
REGISTERED CHARITY NUMBER: 1161037

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 May 2024

ROMANIAN RESCUE APPEAL

ROMANIAN RESCUE APPEAL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MAY 2024

ROMANIAN RESCUE APPEAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity is known by its working name of RRA.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to promote humane behaviour towards dogs in Romania by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

It also aims to carry out neutering campaigns to control the size of the stray population in Romania and reduce the incidence of danger to public health and risk to animals, educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering of dogs and work closely with private organisations and local administrations in Romania to establish policies and promote positive standards for the care of dogs.

Significant activities

The charity has continued to work hard to offer safe shelter to the dogs in its care, treat any ailments and ensure vaccination against rabies and other common and deadly canine ailments thereby reducing the risk of the spread of these diseases to both humans and other animals, including wildlife.

The charity has spayed / neutered dogs in its care helping to reduce the current and future population in its shelter and in private foster in Romania.

Following the additional restrictions in transporting companion pets from Romania and 3 other countries imposed by DEFRA in November 2022, the charity continues to be severely impacted in terms of adoptions of our animals during the year. Fortunately the number of adoptions did reasonably remain level with the prior year, but remain significantly down on earlier years.

The charity has continued to attract applications for the adoption of its dogs from the general public via social media, its website and third-party platforms. Unfortunately, the worsened general financial climate, along with the restrictions imposed by DEFRA above has impacted the affordability of pets for the general public, resulting in an inability of the Charity to improve the number of adoptions back to pre-Covid levels. We continue to look at new marketing and promotion avenues

The board is thankful to its volunteers and supporters, old and new, for their support, donations and positive contributions to the activities of the charity.

OBJECTIVES AND ACTIVITIES

Public benefit
Each year the trustees review the objectives and aims of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Principal funding sources

This has been a difficult year for the Charity due to a problematic economic environment and the general cost of living crisis. As a consequence, fundraising efforts have been negatively impacted and resulted in considerably smaller amounts being achieved through each source than in the prior year..

RRA's principal source of funding has continued to be from public donations. The international transport set up last year continues to run but suffered a set back in the current year due to significant repairs needed to the vans. However, new processes and maintenance facilities have been put in place to ensure that the transport of dogs and cats from Romania continues to assist with the charitable objectives, and contribute towards the running costs of the charity going forward.

Gift Aid claims continue to form a vital part of funding for RRA at the current time.

Reserves policy

Ideally the trustees would like to be able to keep a reserve in the bank account of £20,000 at a moment in time, to ensure dogs safety in the event of donations / income decreasing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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RRA provides full back up should any adoption fail for whatever reason.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE003784 (England and Wales)

Registered Charity number
1161037

ROMANIAN RESCUE APPEAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2024

Registered office
3rd Floor
166 Upper Richmond Road
London
SW15 2SH

Trustees

Independent Examiner

EA Lipan ACCA

Approved by order of the board of trustees on 4 July 2026 and signed on its behalf by:

J.Harron

J Harron - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROMANIAN RESCUE APPEAL

Independent examiner's report to the trustees of Romanian Rescue Appeal ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report
As the charity's 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) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; 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.

EA Lipan ACCA

4 July 2026

ROMANIAN RESCUE APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted fund £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities		**350,775**	-	**350,775**	448,669
Other activities	2	**32,033**	-	**32,033**	30,224
Investment income	3	**46**	-	**46**	44
Total		**382,854**	-	**382,854**	478,937
EXPENDITURE ON					
Charitable activities		**374,096**	-	**374,096**	**427,020**
NET INCOME		**8,758**	-	**8,758**	51,917
RECONCILIATION OF FUNDS					
Total funds brought forward		**242,207**	-	**242,207**	190,290
TOTAL FUNDS CARRIED FORWARD		**250,965**	-	**250,965**	242,207

The notes form part of these financial statements

ROMANIAN RESCUE APPEAL

BALANCE SHEET
31 MAY 2024

	Notes	Unrestricted fund £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	**97,381**	-	**97,381**	119,435
CURRENT ASSETS					
Debtors	7	**230,650**	-	**230,650**	239,477
Cash at bank		**5,111**	-	**5,111**	16,210
		235,761	-	**235,761**	255,687
CREDITORS					
Amounts falling due within one year	8	**(19,538)**	-	**(19,538)**	(54,724)
NET CURRENT ASSETS		**216,223**	-	**216,223**	200,963
TOTAL ASSETS LESS CURRENT LIABILITIES		**313,604**	-	**313,604**	320,398
CREDITORS					
Amounts falling due after more than one year	9	**(62,639)**	-	**(62,639)**	**(78,191)**
NET ASSETS		**250,965**	-	**250,965**	242,207
FUNDS	11				
Unrestricted funds				**250,965**	242,207
TOTAL FUNDS				**250,965**	242,207

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

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

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 May 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 July 2026 and were signed on its behalf by:

J Harron

J Harron - Trustee

1. **ACCOUNTING POLICIES**

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS
The financial statements contain information about Romanian Rescue Appeal as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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

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

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

Buildings	-	10% on cost
Motor vehicles	-	25% on cost

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

FUND ACCOUNTING
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

FOREIGN CURRENCIES
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

2. OTHER ACTIVITIES

	2024	2023
	£	£
Formal fundraising	**32,033**	30,224

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	**46**	44

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	**22,054**	17,312

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the thirteen month period ended 31 May 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the thirteen month period ended 31 May 2023.

6. TANGIBLE FIXED ASSETS

	Buildings	Motor vehicles	Totals
COST	£	£	£
At 1 June 2023	207,054	20,000	**227,054**
Addition	-	-	-
At 31 May 2024	**207,054**	**20,000**	**227,054**
DEPRECIATION			
At 1 June 2023	88,974	18,644	**107,618**
Charge for year	20,698	1,356	**22,054**
At 31 May 2024	**109,672**	**20,000**	**129,672**
NET BOOK VALUE			
At 31 May 2024	**97,381**	**-**	**97,381**
At 31 May 2023	118,080	1,356	119,436

continued...

7. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	2,167	10,994
Amounts falling due after more than one year: Loan to related undertaking	228,483	228,483
Aggregate amounts	230,650	239,477

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other loans (see note 10)	14,489	47,924
Accruals and deferred income	5,049	6,800
	19,538	54,724

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other loans (see note 10)	62,639	78,191

10. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	14,489	47, 924
Amounts falling due between two and five years:		
Other loans - 2-5 years	62,639	78,191

11. MOVEMENT IN FUNDS

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General Fund	242,207	8,758	250,965
TOTAL FUNDS	242,207	8,758	250,965

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**382,854**	**(374,096)**	**8,758**
TOTAL FUNDS	**382,854**	**(374,096)**	**8,758**

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	190,290	51,917	242,207
TOTAL FUNDS	190.290	51,917	242,207

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	478,937	(427,020)	51,917
TOTAL FUNDS	478,937	(427,020)	51,917

A current year 12 months and prior year 13 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	190,290	60,675	250 965
TOTAL FUNDS	190,290	60,675	250,965

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior period 13 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	861,791	(801,116)	60,675
TOTAL FUNDS	861,791	(801,116)	60,675

12. RELATED PARTY DISCLOSURES

At the balance sheet date the charity is owed £228,483 (2023 - £228,483) by its related company Romanian Rescue Appeal SRL.

ROMANIAN RESCUE APPEAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 May 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
General donations	**150,958**	163,225
Gift aid	**32,694**	44,984
Grants & Legacies	**12,000**	34,667
Dog sponsorship	**38,443**	47,705
Dog adoptions	**26,022**	26,670
Medical appeals	**838**	1,966
Transport	**89,820**	105,160
Building and renovations	**-**	24,292
	350,775	448,669
Other activities		
Formal fundraising	**32,033**	30,224
Investment income		
Deposit account interest	**46**	44
Total incoming resources	**382,854**	478,937
EXPENDITURE		
Charitable activities		
Romanian fosters	**72,399**	89,694
Shelter running costs	**113,788**	123,122
UK kennel costs	**10,168**	27,291
Veterinary costs	**30,483**	44,541
Transport	**117,191**	117,373
Advertising and promotions	**800**	846
Administration expenses	**4,504**	3,896
Building and renovation	**-**	1,008
Accountancy	**-**	-
Finance charges	**2,709**	1,937
Depreciation of tangible fixed assets	**22,054**	17,312
	374,096	427,020
Total resources expended	**374,096**	427,020
Net income	**8,758**	51,917

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE003784 (England and Wales)
REGISTERED CHARITY NUMBER: 1161037

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE THIRTEEN MONTHS ENDED

31 May 2023

ROMANIAN RESCUE APPEAL

ROMANIAN RESCUE APPEAL

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE THIRTEEN MONTHS ENDED 31 MAY 2023

REPORT OF THE TRUSTEES FOR THE THIRTEEN MONTHS ENDED 31 MAY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity is known by its working name of RRA.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to promote humane behaviour towards dogs in Romania by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

It also aims to carry out neutering campaigns to control the size of the stray population in Romania and reduce the incidence of danger to public health and risk to animals, educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering of dogs and work closely with private organisations and local administrations in Romania to establish policies and promote positive standards for the care of dogs.

Significant activities

The charity has continued to work hard to offer safe shelter to the dogs in its care, treat any ailments and ensure vaccination against rabies and other common and deadly canine ailments thereby reducing the risk of the spread of these diseases to both humans and other animals, including wildlife.

The charity has spayed / neutered dogs in its care helping to reduce the current and future population in its shelter and in private foster in Romania.

During the year DEFRA imposed a ban on the import of rescue animals originating from Romania to the UK, along with those from 3 other countries. This ban came to an end in November 2022 but severely impacted adoptions of our animals during the year.

Despite this, the charity has continued to attract applications for the adoption of its dogs from the general public via social media, its website and third-party platforms. Unfortunately, the worsened general financial climate has impacted the affordability of pets for the general public, resulting in a decreased number of applications and adoptions both during and post year end.

The board is thankful to its volunteers and supporters, old and new, for their support, donations and positive contributions to the activities of the charity.

OBJECTIVES AND ACTIVITIES

Public benefit

Each year the trustees review the objectives and aims of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Principal funding sources

The general economic climate in the UK and Romania has been impacted by a wide-spread underinvestment in public infrastructure and social welfare as a consequence of the large investment in the furlough scheme or similar measures aimed at curbing the economic downturn caused by the covid-19 pandemic. As a consequence, fundraising efforts have been negatively impacted and resulted in considerably smaller amounts being achieved through each source. Shortfalls between income and expenditure have been covered by generous donations from members of the Board and a much more concerted fundraising effort which has truthfully described the negative downturn in income for the charity.

RRA's principal source of funding has continued to be from public donations. The restrictions imposed in both the UK and Romania have not allowed for fundraising events to take place hence impacting the income of the charity.

More digital initiatives took place once the Board had a chance to research and agree on a communications approach with a focus on appealing for funds to support both operational expenditure and capital expenditure aimed at the medium and long term reduction of running costs.

As mentioned above, the international transport of dogs and cats from Romania to the UK has assisted with the charitable objectives, and contributed towards the running costs of the charity.

Gift Aid claims continue to form a vital part of funding for RRA at the current time.

Reserves policy

Ideally the trustees would like to be able to keep a reserve in the bank account of £20,000 at a moment in time, to ensure dogs safety in the event of donations / income decreasing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The constitution was adopted on 1 December 2014.

Recruitment and appointment of new trustees

Trustees are appointed or reappointed annually at the Annual General Meeting.

Organisational structure

The charity is run in the UK entirely by volunteers, These volunteers and the trustees give their time freely receiving no remuneration or other benefits.

RRA is a member of a nationwide home checking group and ensures that all potential homes for the dogs are thoroughly checked prior to an adoption being accepted to ensure suitablility and the safety of both the potential adopter and their families and the dog being rehomed.

RRA provides full back up should any adoption fail for whatever reason.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE003784 (England and Wales)

Registered Charity number

1161037

REPORT OF THE TRUSTEES FOR THE THIRTEEN MONTHS ENDED 31 MAY 2023

Registered office
3rd Floor
166 Upper Richmond Road
London
SW15 2SH

Trustees
Mrs D Wells (appointed 11.8.21)
M E Orru (resigned 19.12.2023)
Mrs J Harron (appointed 13.7.22)
A M Svetelj (appointed 13.7.22, resigned 03.09.2025)
Mrs C Martin (appointed 30.11.2025)
Mrs D Dent (appointed 16.02.2026)

Independent Examiner

EA Lipan ACCA

Approved by order of the board of trustees on 27 June 2026 and signed on its behalf by:

J Harron

J Harron - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROMANIAN RESCUE APPEAL

Independent examiner's report to the trustees of Romanian Rescue Appeal ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the thirteen month period ended 31 May 2023.

Responsibilities and basis of report
As the charity's 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) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; 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.

EA Lipan ACCA

27 June 2026

ROMANIAN RESCUE APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE 13 MONTH PERIOD ENDED
31 MAY 2023

	Notes	Unrestricted fund £	Restricted fund £	**2023 Total funds £**	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities		**448,669**	-	**448,669**	279,181
Other activities	2	**30,224**	-	**30,224**	30,714
Investment income	3	**44**	-	**44**	1
Total		**478,937**	-	**478,937**	309,896
EXPENDITURE ON					
Charitable activities		**427,020**	-	**427,020**	275,049
NET INCOME		**51,917**	-	**51,917**	34.847
RECONCILIATION OF FUNDS					
Total funds brought forward		**190,290**	-	**190,290**	155,443
TOTAL FUNDS CARRIED FORWARD		**242,207**	-	**242,207**	190,290

The notes form part of these financial statements

ROMANIAN RESCUE APPEAL

BALANCE SHEET
31 MAY 2023

	Notes	Unrestricted fund £	Restricted fund £	**2023 Total funds £**	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	**119,435**	-	**119,435**	136,748
CURRENT ASSETS					
Debtors	7	**239,477**	-	**239,477**	232,356
Cash at bank		**16,210**	-	**16,210**	10,693
		255,687	-	**255,687**	243,049
CREDITORS					
Amounts falling due within one year	8	**(54,724)**	-	**(54,724)**	**(52,469)**
NET CURRENT ASSETS		**200,963**	-	**200,963**	190,580
TOTAL ASSETS LESS CURRENT LIABILITIES		**320,398**	-	**320,398**	327,328
CREDITORS					
Amounts falling due after more than one year	9	**(78,191)**	-	**(78,191)**	**(137,038)**
NET ASSETS		**242,207**	-	**242,207**	190,290
FUNDS	11				
Unrestricted funds				**242,207**	190,290
TOTAL FUNDS				**242,207**	190,290

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the thirteen months ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the thirteen months ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

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

The notes form part of these financial statements

BALANCE SHEET - continued
31 May 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2026 and were signed on its behalf by:

J Harron - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS
The financial statements contain information about Romanian Rescue Appeal as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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

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

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

Buildings	-	10% on cost
Motor vehicles	-	25% on cost

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

FUND ACCOUNTING
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

FOREIGN CURRENCIES
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

2. OTHER ACTIVITIES

	2023	2022
	£	£
Formal fundraising	**30,224**	30,714

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	**44**	1

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	**17,312**	20,956

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 31 May 2023 nor for the year ended 30 April 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 31 May 2023 nor for the year ended 30 April 2022.

6. TANGIBLE FIXED ASSETS

	Buildings	Motor vehicles	Totals
	£	£	£
COST			
At 1 May 2022	**207,054**	**20,000**	**227,054**
Additions	-	-	-
At 31 May 2023	**207,054**	**20,000**	**227,054**
DEPRECIATION			
At 1 May 2022	**73,018**	**17,288**	**90,306**
Charge for year	**15,956**	**1,356**	**17,312**
At 31 May 2023	**88,974**	**18,644**	**107,617**
NET BOOK VALUE			
At 31 May 2023	**118,080**	**1,356**	**119,437**
At 30 April 2022	134,036	2,712	136,748

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE THIRTEEN MONTH PERIOD ENDED 31 MAY 2023

7. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	**10,994**	21,221
Amounts falling due after more than one year: Loan to related undertaking	**228,483**	211,135
Aggregate amounts	**239,477**	232,356

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 10)	**47,924**	42,924
Accruals and deferred income	**6.800**	9,545
	54,724	52,469

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans (see note 10)	**78,191**	137.038

10. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	**47,924**	42,924
Amounts falling due between two and five years:		
Other loans - 2-5 years	**78,191**	137,038

11. MOVEMENT IN FUNDS

	At 1.5.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
Single underline these figures		**51,917**	**242,207**
TOTAL FUNDS	**190,290**	**51,917**	**242,207**

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**478,937**	**(427,020)**	**51,917**
TOTAL FUNDS	**478,937**	**(427,020)**	**51,917**

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	155,443	34,847	190,290
TOTAL FUNDS	155,443	34,847	190,290

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	309,896	(275,049)	34,847
TOTAL FUNDS	309,896	(275,049)	34,847

A current year 13 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	155,443	86,784	242,207
TOTAL FUNDS	155,443	86,784	242,207

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE THIRTEEN MONTH PERIOD ENDED 31 MAY 2023

11. MOVEMENT IN FUNDS - continued

A current year 13 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	788,833	(702,069)	86,764
TOTAL FUNDS	788,833	(209,069)	86,764

12. RELATED PARTY DISCLOSURES

At the balance sheet date the charity is owed £228,483 (2021 - £211,135) by its related company Romanian Rescue Appeal SRL.

ROMANIAN RESCUE APPEAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE 13 MONTHS ENDED 31 May 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
General donations	**163,225**	118,086
Gift aid	**44,984**	42,426
Legacies	**34,667**	13,000
Dog sponsorship	**47,705**	40,881
Dog adoptions	**26,670**	42,706
Medical appeals	**1,966**	3,649
Transport	**105,160**	5,089
Building and renovations	**24,292**	13,354
	448,669	279,181
Other activities		
Formal fundraising	**30,224**	30,714
Investment income		
Deposit account interest	**44**	1
Total incoming resources	**478,937**	309,896
EXPENDITURE		
Charitable activities		
Romanian fosters	**89,694**	2,056
Shelter running costs	**123,122**	169,002
UK kennel costs	**27,291**	15,917
Veterinary costs	**44,541**	50,229
Transport	**117,373**	2,001
Advertising and promotions	**846**	2,958
Administration expenses	**3,896**	2,498
Building and renovation	**1,008**	7,154
Accountancy	**-**	540
Finance charges	**1,937**	1,738
Depreciation of tangible fixed assets	**17,312**	20,956
	427,020	275,049
Total resources expended	**427,020**	275,049
Net income	**51,917**	34,847

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE003784 (England and Wales)
REGISTERED CHARITY NUMBER: 1161037

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

FOR

ROMANIAN RESCUE APPEAL

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

ROMANIAN RESCUE APPEAL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity is known by its working name of RRA.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to promote humane behaviour towards dogs in Romania by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage.

It also aims to carry out neutering campaigns to control the size of the stray population in Romania and reduce the incidence of danger to public health and risk to animals, educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering of dogs and work closely with private organisations and local administrations in Romania to establish policies and promote positive standards for the care of dogs.

Significant activities

The charity has continued to work hard to offer safe shelter to the dogs in its care, treat any ailments and ensure vaccination against rabies and other common and deadly canine ailments thereby reducing the risk of the spread of these diseases to both humans and other animals, including wildlife.

The charity has spayed / neutered dogs in its care helping to reduce the current and future population in its shelter and in private foster in Romania.

The charity has continued to run an international animal transport service in joint venture with a Romanian charity who have obtained all relevant licences for the transportation of live animals over long distances across Europe to reduce costs and provide an independent source of income. The Board has ensured no compromise was made on the quality and safety of the service offered and maintained a level of service and revenues similar to the previous financial year.

Operational hurdles in the management of the service have been identified and the Board has put the service's operational model under review, aiming to complete an action plan by the end of July 2022. In the meantime DEFRA responded to the entry of animals from Ukraine into Romania by instating a ban on the import of rescue animals originating from Romania to the UK. This ban was expected to last for several months and one of the charity's Board members has been closely involved in discussions with DEFRA until it was lifted in October 2022. The ban has meant a decrease in revenues coming from the transport services which will be reflected in the accounts for the following financial year.

The charity has continued to attract applications for the adoption of its dogs from the general public via social media, its website and third-party platforms. Unfortunately, the worsened general financial climate has impacted the affordability of pets for the general public, resulting in a decreased number of applications and adoptions both during and post year end. The board has engaged in an exercise to review its processes to adapt to the new challenges including the review of its headcount, structure and leadership in different functions. Several small scale changes have been introduced to reduce the processing time for adoption applications with a view to measuring outcome of those changes and potentially look at further measures.

The charity has responded to the humanitarian and animal welfare crisis presented by the war in Ukraine within the limits established by the Charity Commission by fundraising for animal supplies and collecting goods to be donated to refugees who fled Ukraine and entered Romania seeking assistance and safety.

The board is thankful to its volunteers and supporters, old and new, for their support, donations and positive contributions to the activities of the charity.

OBJECTIVES AND ACTIVITIES

Public benefit

Each year the trustees review the objectives and aims of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Principal funding sources

The general economic climate in the UK and Romania has been impacted by a wide-spread underinvestment in public infrastructure and social welfare as a consequence of the large investment in the furlough scheme or similar measures aimed at curbing the economic downturn caused by the covid-19 pandemic. As a consequence, fundraising efforts have been negatively impacted and resulted in considerably smaller amounts being achieved through each source. Shortfalls between income and expenditure have been covered by generous donations from members of the Board and a much more concerted fundraising effort which has truthfully described the negative downturn in income for the charity.

RRA's principal source of funding has continued to be from public donations. The restrictions imposed in both the UK and Romania have not allowed for fundraising events to take place hence impacting the income of the charity.

More digital initiatives took place once the Board had a chance to research and agree on a communications approach with a focus on appealing for funds to support both operational expenditure and capital expenditure aimed at the medium and long term reduction of running costs.

As mentioned above, the international transport of dogs and cats from Romania to the UK has assisted with the charitable objectives, and contributed towards the running costs of the charity.

Gift Aid claims continue to form a vital part of funding for RRA at the current time.

Reserves policy

Ideally the trustees would like to be able to keep a reserve in the bank account of £20,000 at a moment in time, to ensure dogs safety in the event of donations / income decreasing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The constitution was adopted on 1 December 2014.

Recruitment and appointment of new trustees

Trustees are appointed or reappointed annually at the Annual General Meeting.

Organisational structure

The charity is run in the UK entirely by volunteers, These volunteers and the trustees give their time freely receiving no remuneration or other benefits.

RRA is a member of a nationwide home checking group and ensures that all potential homes for the dogs are thoroughly checked prior to an adoption being accepted to ensure suitablility and the safety of both the potential adopter and their families and the dog being rehomed.

RRA provides full back up should any adoption fail for whatever reason.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE003784 (England and Wales)

Registered Charity number

1161037

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2022

Registered office
3rd Floor
166 Upper Richmond Road
London
SW15 2SH

Trustees
Ms D Wells (appointed 11.8.21)
M E Orru
Ms N Hillman (resigned 13.11.22)
Ms J Fowles (appointed 13.7.22)
A M Svetelj (appointed 13.7.22)

Independent Examiner
A J Syddall M.A., A.C.A.
Institute of Chartered Accountants in England and Wales
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Approved by order of the board of trustees on 27 February 2023 and signed on its behalf by:

DocuSigned by:
Mauro Orru'
E91AEED0D725459...
M E Orru - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROMANIAN RESCUE APPEAL

Independent examiner's report to the trustees of Romanian Rescue Appeal ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

Responsibilities and basis of report
As the charity's 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) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 2006 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.

A J Syddall M.A., A.C.A.
Institute of Chartered Accountants in England and Wales
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

27 February 2023

ROMANIAN RESCUE APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities		**279,181**	-	**279,181**	398,846
Other activities	2	**30,714**	-	**30,714**	32,709
Investment income	3	**1**	-	**1**	2
Total		**309,896**	-	**309,896**	431,557
EXPENDITURE ON					
Charitable activites		**275,049**	-	**275,049**	364,097
NET INCOME		**34,847**	-	**34,847**	67,460
RECONCILIATION OF FUNDS					
Total funds brought forward		**155,443**	-	**155,443**	87,983
TOTAL FUNDS CARRIED FORWARD		**190,290**	-	**190,290**	155,443

The notes form part of these financial statements

BALANCE SHEET
30 APRIL 2022

	Notes	Unrestricted fund £	Restricted fund £	**2022 Total funds £**	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	**136,748**	-	**136,748**	154,304
CURRENT ASSETS					
Debtors	7	**232,356**	-	**232,356**	236,831
Cash at bank		**10,693**	-	**10,693**	7,886
		243,049	-	**243,049**	244,717
CREDITORS					
Amounts falling due within one year	8	**(52,469)**	-	**(52,469)**	(55,478)
NET CURRENT ASSETS		**190,580**	-	**190,580**	189,239
TOTAL ASSETS LESS CURRENT LIABILITIES		**327,328**	-	**327,328**	343,543
CREDITORS					
Amounts falling due after more than one year	9	**(137,038)**	-	**(137,038)**	(188,100)
NET ASSETS		**190,290**	-	**190,290**	155,443
FUNDS	11				
Unrestricted funds				**190,290**	155,443
TOTAL FUNDS				**190,290**	155,443

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

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

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 APRIL 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2023 and were signed on its behalf by:

DocuSigned by:

Mauro Orru'

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M E Orru - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS
The financial statements contain information about Romanian Rescue Appeal as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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

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

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

Buildings	- 10% on cost
Motor vehicles	- 25% on cost

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

FUND ACCOUNTING
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

FOREIGN CURRENCIES
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

2. OTHER ACTIVITIES

	2022	2021
	£	£
Formal fundraising	**30,714**	32,709

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	**1**	2

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	**20,956**	20,730

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

6. TANGIBLE FIXED ASSETS

	Buildings	Motor vehicles	Totals
	£	£	£
COST			
At 1 May 2021	**203,654**	**20,000**	**223,654**
Additions	**3,400**	**-**	**3,400**
At 30 April 2022	**207,054**	**20,000**	**227,054**
DEPRECIATION			
At 1 May 2021	**57,062**	**12,288**	**69,350**
Charge for year	**15,956**	**5,000**	**20,956**
At 30 April 2022	**73,018**	**17,288**	**90,306**
NET BOOK VALUE			
At 30 April 2022	**134,036**	**2,712**	**136,748**
At 30 April 2021	146,592	7,712	154,304

continued...

7. DEBTORS

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	**21,221**	29,981
Amounts falling due after more than one year: Loan to related undertaking	**211,135**	206,850
Aggregate amounts	**232,356**	236,831

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 10)	**42,924**	46,874
Accruals and deferred income	**9,545**	8,604
	52,469	55,478

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 10)	**137,038**	188,100

10. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	**42,924**	46,874
Amounts falling due between two and five years:		
Other loans - 2-5 years	**137,038**	188,100

11. MOVEMENT IN FUNDS

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
Unrestricted funds			
General fund	**155,443**	**34,847**	**190,290**
TOTAL FUNDS	**155,443**	**34,847**	**190,290**

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**309,896**	**(275,049)**	**34,847**
TOTAL FUNDS	**309,896**	**(275,049)**	**34,847**

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	87,983	67,460	155,443
TOTAL FUNDS	87,983	67,460	155,443

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	431,557	(364,097)	67,460
TOTAL FUNDS	431,557	(364,097)	67,460

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	87,983	102,307	190,290
TOTAL FUNDS	87,983	102,307	190,290

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	741,453	(639,146)	102,307
TOTAL FUNDS	741,453	(639,146)	102,307

12. RELATED PARTY DISCLOSURES

At the balance sheet date the charity is owed £211,135 (2021 - £206,850) by its related company Romanian Rescue Appeal SRL.

ROMANIAN RESCUE APPEAL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
General donations	**118,086**	155,644
Gift aid	**42,426**	54,702
Legacies	**13,000**	-
Dog sponsorship	**40,881**	60,192
Dog adoptions	**42,706**	122,036
Medical appeals	**3,639**	2,095
Transport appeals	**5,089**	495
Building and renovations	**13,354**	3,682
	279,181	398,846
Other activities		
Formal fundraising	**30,714**	32,709
Investment income		
Deposit account interest	**1**	2
Total incoming resources	**309,896**	431,557
EXPENDITURE		
Charitable activites		
Romanian fosters	**2,056**	29,225
Shelter running costs	**169,002**	196,593
Romanian rent	**-**	3,916
UK kennel costs	**15,917**	18,214
Veterinary costs	**50,229**	86,874
Insurance	**-**	164
Transport	**2,001**	2,353
Advertising and promotions	**2,958**	231
Administration expenses	**2,498**	4,001
Building and renovation	**7,154**	300
Accountancy	**540**	540
Finance charges	**1,738**	956
Depreciation of tangible fixed assets	**20,956**	20,730
	275,049	364,097
Total resources expended	**275,049**	364,097
Net income	**34,847**	67,460

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE003784 (England and Wales)
REGISTERED CHARITY NUMBER: 1161037

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

FOR

ROMANIAN RESCUE APPEAL

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity is known by its working name of RRA.

OBJECTIVES AND ACTIVITIES
Objectives and aims
The charity aims to promote humane behaviour towards dogs in Romania by providing appropriate care, protection, treatment and security for dogs which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage. It also aims to carry out neutering campaigns to control the size of the stray population in Romania and reduce the incidence of danger to public health and risk to animals, educate the public in matters pertaining to dog welfare in general and the prevention of cruelty and suffering of dogs and work closely with private organisations and local administrations in Romania to establish policies and promote positive standards for the care of dogs.

Significant activities
The charity has continued to work hard to offer safe shelter to the dogs in its care, treat any ailments and ensure vaccination against rabies and other common and deadly canine ailments thereby reducing the risk of the spread of these diseases to both humans and other animals, including wildlife.

The charity has spayed / neutered dogs in its care helping to reduce the current and future population in its shelter and in private foster in Romania.

The charity has continued to run an international animal transport service in joint venture with a Romanian Charity who have obtained all relevant licences for the transportation of live animals over long distances across Europe, to reduce costs and provide an independent source of income. During this financial year, the activity has suffered the competitive pressure exerted by an increased number of licensed transporters, some of which have applied cost-cutting measures that do not offer the same level of safety for the animal but that allow them to offer a lower fare to their clients. The Board has decided not to compromise on the quality and safety of the service offered and continues to offer the service at a reduced frequency.

The charity has continued to attract applications for the adoption of its dogs from the general public via social media, its website and third-party platforms. Unfortunately, the worsened general financial climate has impacted the affordability of pets for the general public, resulting in a decreased number of applications and adoptions post year end. The board has engaged in an exercise to review its processes to adapt to the new challenges, including the review of its headcount, structure and leadership in different functions.

The board is thankful to its volunteers and supporters, old and new, for their support, donations and positive contributions to the activities of the charity.

Public benefit
Each year the trustees review the objectives and aims of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW
Principal funding sources
The general economic climate in the UK and Romania has reflected the impact of covid-19-related lockdowns, shortages in goods and services, and fall in employment and disposable income. As a consequence, fundraising efforts have been negatively impacted and resulted in considerably smaller amounts being achieved through each source. Shortfalls between income and expenditure have been covered by generous donations from members of the Board.

RRA's principal source of funding has continued to be from public donations. The restrictions imposed in both the UK and Romania have not allowed for fundraising events to take place hence impacting the income of the charity.

As mentioned above, the international transport of dogs and cats from Romania to the UK has assisted with the charitable objectives, and contributed towards the running costs of the charity.

Gift Aid claims continue to form a vital part of funding for RRA at the current time.

Reserves policy
Ideally the trustees would like to be able to keep a reserve in the bank account of £5,000 at a moment in time, to ensure dogs safety in the event of donations / income decreasing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The constitution was adopted on 10 June 2020.

Recruitment and appointment of new trustees
Trustees are appointed or reappointed annually at the Annual General Meeting.

Organisational structure
The charity is run in the UK entirely by volunteers, These volunteers and the trustees give their time freely receiving no remuneration or other benefits.

RRA is a member of a nationwide home checking group and ensures that all potential homes for the dogs are thoroughly checked prior to an adoption being accepted to ensure suitablility and the safety of both the potential adopter and their families and the dog being rehomed. RRA provides full back up should any adoption fail for whatever reason.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE003784 (England and Wales)

Registered Charity number
1161037

Registered office
3rd Floor
166 Upper Richmond Road
London
SW15 2SH

Trustees
Mrs C Timmis (resigned 30.6.20)
Ms D Wells (appointed 11.8.21) (resigned 22.5.20)
Ms D Wells (appointed 11.8.21) (resigned 22.5.20)
M E Orru
Ms L Church (resigned 31.10.20)
Ms N Hillman (appointed 8.12.20)

Independent Examiner
A J Syddall M.A,. A.C.A.
Institute of Chartered Accountants in England and Wales
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Approved by order of the board of trustees on 26 April 2022 and signed on its behalf by:

M E Orru - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROMANIAN RESCUE APPEAL

Independent examiner's report to the trustees of Romanian Rescue Appeal ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021.

Responsibilities and basis of report
As the charity's 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) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 2006 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.

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Institute of Chartered Accountants in England and Wales
P B Syddall & Co
Chartered Accountants
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26 April 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted fund £	Restricted fund £	**2021 Total funds £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities		**398,846**	**-**	**398,846**	465,748
Other activities	2	**32,709**	**-**	**32,709**	33,630
Investment income	3	**2**	**-**	**2**	8
Total		**431,557**	**-**	**431,557**	499,386
EXPENDITURE ON					
Charitable activites		**364,097**	**-**	**364,097**	447,208
NET INCOME		**67,460**	**-**	**67,460**	52,178
RECONCILIATION OF FUNDS					
Total funds brought forward		**87,983**	**-**	**87,983**	35,805
TOTAL FUNDS CARRIED FORWARD		**155,443**	**-**	**155,443**	87,983

The notes form part of these financial statements

BALANCE SHEET
30 APRIL 2021

	Notes	Unrestricted fund £	Restricted fund £	**2021 Total funds £**	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	**154,304**	-	**154,304**	133,977
CURRENT ASSETS					
Debtors	7	**236,831**	-	**236,831**	211,076
Cash at bank		**7,886**	-	**7,886**	11,443
		244,717	-	**244,717**	222,519
CREDITORS					
Amounts falling due within one year	8	**(55,478)**	-	**(55,478)**	(66,895)
NET CURRENT ASSETS		**189,239**	-	**189,239**	155,624
TOTAL ASSETS LESS CURRENT LIABILITIES		**343,543**	-	**343,543**	289,601
CREDITORS					
Amounts falling due after more than one year	9	**(188,100)**	-	**(188,100)**	(201,618)
NET ASSETS		**155,443**	-	**155,443**	87,983
FUNDS	11				
Unrestricted funds				**155,443**	87,983
TOTAL FUNDS				**155,443**	87,983

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

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

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 APRIL 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2022 and were signed on its behalf by:

M E Orru - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of consolidated financial statements
The financial statements contain information about Romanian Rescue Appeal as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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

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

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

Buildings	-	10% on cost
Motor vehicles	-	25% on cost

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021

2. OTHER ACTIVITIES

	2021	2020
	£	£
Formal fundraising	**32,709**	33,630

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	**2**	8

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	**20,730**	16,999

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

6. TANGIBLE FIXED ASSETS

	Buildings	Motor vehicles	Totals
	£	£	£
COST			
At 1 May 2020	**168,020**	**14,577**	**182,597**
Additions	**35,634**	**5,423**	**41,057**
At 30 April 2021	**203,654**	**20,000**	**223,654**
DEPRECIATION			
At 1 May 2020	**41,332**	**7,288**	**48,620**
Charge for year	**15,730**	**5,000**	**20,730**
At 30 April 2021	**57,062**	**12,288**	**69,350**
NET BOOK VALUE			
At 30 April 2021	**146,592**	**7,712**	**154,304**
At 30 April 2020	126,688	7,289	133,977

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021

7. DEBTORS

	2021	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	**29,981**	9,656
Amounts falling due after more than one year:		
Loan to subsiduary undertaking	**206,850**	201,420
Aggregate amounts	**236,831**	211,076

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 10)	**46,874**	38,100
Accruals and deferred income	**8,604**	28,795
	55,478	66,895

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 10)	**188,100**	201,618

10. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	**46,874**	38,100
Amounts falling due between two and five years:		
Other loans - 2-5 years	**188,100**	201,618

11. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
Unrestricted funds			
General fund	**87,983**	**67,460**	**155,443**
TOTAL FUNDS	**87,983**	**67,460**	**155,443**

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**431,557**	**(364,097)**	**67,460**
TOTAL FUNDS	**431,557**	**(364,097)**	**67,460**

Comparatives for movement in funds

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	35,805	52,178	87,983
TOTAL FUNDS	35,805	52,178	87,983

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	499,386	(447,208)	52,178
TOTAL FUNDS	499,386	(447,208)	52,178

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	35,805	119,638	155,443
TOTAL FUNDS	35,805	119,638	155,443

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	930,943	(811,305)	119,638
TOTAL FUNDS	930,943	(811,305)	119,638

12. RELATED PARTY DISCLOSURES

At the balance sheet date the charity is owed £206,850 (2020 - £201,420) by it's subsidiary company Romanian Rescue Appeal SRL.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
General donations	**155,644**	207,922
Gift aid	**54,702**	57,644
Dog sponsorship	**60,192**	86,006
Dog adoptions	**122,036**	84,408
Medical appeals	**2,095**	4,438
Transport appeals	**495**	8,846
Building and renovations	**3,682**	16,484
	398,846	465,748
Other activities		
Formal fundraising	**32,709**	33,630
Investment income		
Deposit account interest	**2**	8
Total incoming resources	**431,557**	499,386
EXPENDITURE		
Charitable activites		
Romanian fosters	**29,225**	33,777
Shelter running costs	**196,593**	174,027
Romanian rent	**3,916**	4,860
UK kennel costs	**18,214**	27,709
Veterinary costs	**86,874**	123,140
Insurance	**164**	818
Transport	**2,353**	51,712
Advertising and promotions	**231**	65
Administration expenses	**4,001**	2,673
Building and renovation	**300**	9,584
Accountancy	**540**	480
Finance charges	**956**	1,364
Depreciation of tangible fixed assets	**20,730**	16,999
	364,097	447,208
Total resources expended	**364,097**	447,208
Net income	**67,460**	52,178

This page does not form part of the statutory financial statements