

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
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BL1 3AJ

ROMANIAN RESCUE APPEAL

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FOR THE YEAR ENDED 30 APRIL 2022**

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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.

ROMANIAN RESCUE APPEAL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

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 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

ROMANIAN RESCUE APPEAL

**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:

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 activities		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

ROMANIAN RESCUE APPEAL**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.

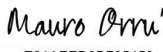
The notes form part of these financial statements

ROMANIAN RESCUE APPEAL

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:

E91AEED0D725459...
M E Orru - Trustee

The notes form part of these financial statements

ROMANIAN RESCUE APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

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.

ROMANIAN RESCUE APPEAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

2. OTHER ACTIVITIES

	2022	2021
	£	£
Formal fundraising	<u>30,714</u>	<u>32,709</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>1</u>	<u>2</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>20,956</u>	<u>20,730</u>

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	<u>3,400</u>	<u>-</u>	<u>3,400</u>
At 30 April 2022	<u>207,054</u>	<u>20,000</u>	<u>227,054</u>
DEPRECIATION			
At 1 May 2021	57,062	12,288	69,350
Charge for year	<u>15,956</u>	<u>5,000</u>	<u>20,956</u>
At 30 April 2022	<u>73,018</u>	<u>17,288</u>	<u>90,306</u>
NET BOOK VALUE			
At 30 April 2022	<u>134,036</u>	<u>2,712</u>	<u>136,748</u>
At 30 April 2021	<u>146,592</u>	<u>7,712</u>	<u>154,304</u>

ROMANIAN RESCUE APPEAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

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

ROMANIAN RESCUE APPEAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

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	<u>309,896</u>	<u>(275,049)</u>	<u>34,847</u>

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	<u>87,983</u>	<u>67,460</u>	<u>155,443</u>

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	<u>431,557</u>	<u>(364,097)</u>	<u>67,460</u>

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	<u>87,983</u>	<u>102,307</u>	<u>190,290</u>

ROMANIAN RESCUE APPEAL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022****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	<u>741,453</u>	<u>(639,146)</u>	<u>102,307</u>

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
	<u>279,181</u>	<u>398,846</u>
Other activities		
Formal fundraising	30,714	32,709
Investment income		
Deposit account interest	1	2
	<u>309,896</u>	<u>431,557</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
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
	<u>275,049</u>	<u>364,097</u>
Total resources expended	<u>275,049</u>	<u>364,097</u>
Net income	<u>34,847</u>	<u>67,460</u>

This page does not form part of the statutory financial statements