

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

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FOR THE THIRTEEN MONTHS ENDED
31 MAY 2023**

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ROMANIAN RESCUE APPEAL
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.

ROMANIAN RESCUE APPEAL
REPORT OF THE TRUSTEES FOR THE THIRTEEN MONTHS ENDED
31 MAY 2023

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 THIRTEEN MONTHS ENDED
31 MAY 2023

Registered office

3rd Floor
166 Upper Richmond Road
London
SW15 2SH

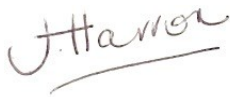
Trustees

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:

A handwritten signature in dark ink, appearing to read 'J. Harron', with a horizontal line drawn underneath the name.

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

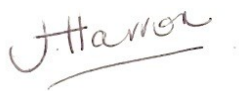
ROMANIAN RESCUE APPEAL

BALANCE SHEET - continued

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:

A handwritten signature in dark ink, appearing to read 'J. Harron', with a horizontal line underneath.

J Harron - Trustee

The notes form part of these financial statements

ROMANIAN RESCUE APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE THIRTEEN MONTH PERIOD ENDED 31 May 2023

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 THIRTEEN MONTH PERIOD ENDED 31 MAY 2023

2. OTHER ACTIVITIES

	2023	2022
	£	£
Formal fundraising	<u>30,224</u>	<u>30,714</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>44</u>	1

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>17,312</u>	<u>20,956</u>

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

ROMANIAN RESCUE APPEAL

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

ROMANIAN RESCUE APPEAL

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

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

ROMANIAN RESCUE APPEAL

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
	<u>448,669</u>	<u>279,181</u>
Other activities		
Formal fundraising	30,224	30,714
Investment income		
Deposit account interest	44	1
	<u>478,937</u>	<u>309,896</u>
Total incoming resources		
	<u>478,937</u>	<u>309,896</u>
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
	<u>427,020</u>	<u>275,049</u>
Total resources expended		
	<u>427,020</u>	<u>275,049</u>
Net income	<u>51,917</u>	<u>34,847</u>

This page does not form part of the statutory financial statements