

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

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FOR THE YEAR ENDED
31 MAY 2025**

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ROMANIAN RESCUE APPEAL
REPORT OF THE TRUSTEES 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.

ROMANIAN RESCUE APPEAL
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

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

ROMANIAN RESCUE APPEAL
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

Registered office

3rd Floor
166 Upper Richmond Road
London
SW15 2SH

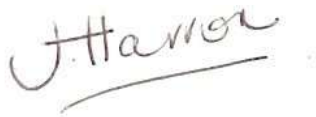
Trustees

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:

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 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

ROMANIAN RESCUE APPEAL

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

- 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 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:

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

J Harron - Trustee

The notes form part of these financial statements

ROMANIAN RESCUE APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 May 2025

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 31 MAY 2025

2. OTHER ACTIVITIES

	2025	2024
	£	£
Formal fundraising	<u>26,635</u>	<u>32,033</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>73</u>	<u>46</u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	<u>20,699</u>	<u>22,054</u>

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

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

ROMANIAN RESCUE APPEAL

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

7. DEBTORS

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

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
	<u>19,416</u>	<u>19,538</u>

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
	<u>13,451</u>	<u>14,489</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	47,328	62,639
	<u>47,328</u>	<u>62,639</u>

11. MOVEMENT IN FUNDS

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

ROMANIAN RESCUE APPEAL

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

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	<u>384,439</u>	<u>(373,061)</u>	- <u>11,378</u>
TOTAL FUNDS	<u>384,439</u>	<u>(373,061)</u>	<u>11,378</u>

Comparatives for movement in funds

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

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

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

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	<u>242,207</u>	<u>20,136</u>	<u>262,343</u>
TOTAL FUNDS	<u>242,207</u>	<u>20,136</u>	<u>262,343</u>

ROMANIAN RESCUE APPEAL

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

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	<u>767,293</u>	(747,157)	<u>20,136</u>
TOTAL FUNDS	<u>767,293</u>	(747,157)	<u>20,136</u>

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	-	-
	<u>357,731</u>	<u>350,775</u>
Other activities		
Formal fundraising	26,635	32,033
Investment income		
Deposit account interest	73	46
Total incoming resources	<u>384,439</u>	<u>478,937</u>
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
	<u>373,061</u>	<u>374,096</u>
Total resources expended	<u>373,061</u>	<u>374,096</u>
Net income	<u><u>11,378</u></u>	<u><u>8,758</u></u>

This page does not form part of the statutory financial statements