

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024**



REN'S RESCUE

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1184052

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

REN'S RESCUE
(Charitable Incorporated Organisation)

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REN'S RESCUE
(Charitable Incorporated Organisation)
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1184052
DATE OF REGISTRATION	24th June 2019
START OF FINANCIAL YEAR	6th April 2023
END OF FINANCIAL YEAR	5th April 2024
TRUSTEES AT 5TH APRIL 2024	Lisa Scarlett Ethan Scott Pamela Maunsell Beverley Nilsson (Appointed on 05/01/2024)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 24th June 2019

OBJECTS

1. For the benefit of the public to relieve the suffering and distress of animals in need of care and attention by reason of sickness, neglect, mistreatment or misadventure and in particular to provide and maintain rescue homes or other facilities for the reception and treatment of such animals. 2. For the benefit of the public to educate the public on matters concerning animal welfare.

CORRESPONDENCE ADDRESS	Rose Garth Hull Road Keyingham Hull HU12 9ST
PRIMARY BANKERS	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
INDEPENDENT EXAMINERS	Solutions Accountancy & Bookkeeping Ltd 1 The Mews Little Brunswick Street Huddersfield HD1 5JL

REN'S RESCUE

(Charitable Incorporated Organisation)

TRUSTEES' REPORT

FOR THE YEAR ENDED 5TH APRIL 2024

Animals

During the year 2023/24 we admitted 504 animals to our care which is approximately a 60% increase on the previous year's admission. The mix of animals was much the same as usual with birds being the most frequently admitted. After birds came hedgehogs and then the usual mix of foxes, deer and rabbits.

Trustees

This year the board was joined by Beverley Nilsson bringing us back up to four members. All our Trustees are committed to steering the charity in the right direction and to ensuring the highest standards of governance.

We continue to look for more Trustees who can support our work in the areas of marketing and business development.

Fund-raising

The two shops continue to bring in an income but are not able to reach their full potential due to the lack of volunteers. We need to find another grant writing volunteer as a matter of urgency to replace our current one who is retiring.

Premises

Sadly, our planning application to use our land at Winestead to house the wildlife hospital was rejected by the Council. As a result we decided to upgrade some of the existing buildings at Rose Garth to ensure they can be used for the next few years but with the idea of moving on to small-holding.

Finance

Our income for the year ended 05/04/2024 was £74,397 (05/04/2023: £74,962) with expenditure of £77,459 (05/04/2023: £73,274) leaving us with a net income deficit over expenditure of £3,062 and a balance carried forward of £2,070 for the period ended 5th April 2024. Prior year carried forward reserves were used to cushion the income deficit over expenditure for year ended 5th April 2024.

Our shops provided the greatest gross income (£47k) but also our largest expenditure (£27k) even so they were our greatest source of income. Donations from Trusts and individuals brought in a further £10.5k, whilst medical bills (£4k) feed (£5k) and building work (£6.5k) were our largest expenses.

Going forward we need to focus on enhancing the profitability of our two shops and in producing more application for funding to Trusts.

REN'S RESCUE
(Charitable Incorporated Organisation)
TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

Reserves Policy

The trustees have decided that holding just £2,000 reserves at any time is sufficient for the year ended 5th April 2024. This ensures the charity is able to meet its financial obligations, including covering day-to-day operational costs and ensuring a buffer for unforeseen circumstances. The policy is to be reviewed each financial year end.

Volunteers

Although the shop is fully staffed, we could do with a few more volunteers to help with sorting and to enable us to open seven days a week.

We were unable to find a regular onsite volunteer over the summer and this meant employing a part-time worker which was a substantial drain on our resources. Nevertheless, having a reliable and skilled employee meant we were able to help more animals and keep the Hospital in much better order.

Attendance at Sanctuary Sundays' continued to be patchy this year and more thought must be given to making them more attractive to volunteers.

Conclusion

The Rescue continues to thrive but there are issues, particularly around volunteers, that need to be addressed as a matter of urgency

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustee on: 10/01/2025

Pamela Maunsell

Signed on their behalf by Trustee.....

Printed Name: **Pamela A Maunsell**

REN'S RESCUE
(Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2024

Notes		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations, Grants & Legacies	3a	27,565	-	-	27,565	13,854
Activities for Generating Funds	3b	46,781	-	-	46,781	60,837
Investment Income	3c	51	-	-	51	1
Other Incoming Resources	3d	-	-	-	-	270
TOTAL INCOMING RESOURCES		74,397	-	-	74,397	74,962
RESOURCES EXPENDED						
Costs of Generating Funds						
Cost of Charitable Activities	4a	72,378	-	-	72,378	67,469
Cost of Generating Funds	4b	3,533	-	-	3,533	3,169
Governance Costs	4c	1,548	-	-	1,548	2,636
TOTAL RESOURCES EXPENDED		77,459	-	-	77,459	73,274
NET INCOMING (OUTGOING) RESOURCES		-3,062	-	-	-3,062	1,688
Funds Brought Forward		5,132	-	-	5,132	3,444
TOTAL FUNDS CARRIED FORWARD		2,070	-	-	2,070	5,132

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 14 form part of these financial statements.

REN'S RESCUE
(Charitable Incorporated Organisation)
BALANCE SHEET
AS AT 5TH APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 05-Apr-24 £	Total 05-Apr-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	800
Investments	7				-
Total Fixed Assets		-	-	-	800
Current Assets					
Debtors & Prepayments	9	915	-	915	
Cash at Bank and in Hand	8	1,755	-	1,755	4,932
Total Current Assets		2,670	-	2,670	4,932
Creditors: Amounts falling year due within one	10	600	-	600	600
NET CURRENT ASSETS		2,070	-	2,070	4,332
TOTAL ASSETS less current liabilities		2,070	-	2,070	5,132
Creditors: Amounts falling due in more than one year	11	-	-	-	-
NET ASSETS		2,070	-	2,070	5,132
Funds of the Charity					
General Funds		2,070	-	2,070	5,132
Designated Funds	6	-	-	-	
Restricted Funds	5	-	-	-	
Total Funds		2,070	-	2,070	5,132

Approved by the Trustee on: 10/01/2025

Pamela Maunsell

Signed on their behalf by Trustee.....

Printed Name: **Pamela A Maunsell**

REN'S RESCUE
(Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

REN'S RESCUE
(Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

1. ACCOUNTING POLICIES (continued)

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
Motor Vehicle	33% - Straight Line Basis

REN'S RESCUE
(Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

2. TANGIBLE FIXED ASSETS

		Motor Vehicles	Fittings & Equipment	Total 2023/24
		£	£	£
Cost	06-04-23	2,400	-	2,400
Additions				
Net Book Value at	05-04-24	2,400	-	2,400
Depreciation B/fwd	06-04-23	1,600	-	1,600
Depreciation Charge		800	-	800
Depreciation at	05-04-24	2,400	-	2,400
Net Book Value	05-04-24	-	-	-
Net Book Value	06-04-23	800	-	800

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

5th April 2024 : None

5th April 2023 : None

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies						
Gifts & Donations	6	27,565	-	-	27,565	13,854
		27,565	-	-	27,565	13,854
b) Activities for Generating Funds						
Fundraising Income		313	-	-	313	441
Shop Income		46,469	-	-	46,469	60,396
		46,781	-	-	46,781	60,837
c) Investment Income						
Interest		51	-	-	51	1
		51	-	-	51	1
d) Other Incoming Resources						
Sundry Income		-	-	-	-	270
		-	-	-	-	270

REN'S RESCUE
(Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities						
Advertising & Publicity		433	-	-	433	487
Bank Charges		611	-	-	611	214
Cleaning Costs		425	-	-	425	606
Depreciation Expense		800	-	-	800	800
Equipment Costs		2,163	-	-	2,163	4,792
Medical Costs		4,700	-	-	4,700	5,311
Fundraising Costs		39	-	-	39	68
Insurance Costs		1,636	-	-	1,636	1,809
Licenses & Subscriptions		96	-	-	96	-
Motor Vehicle Expenses		5,017	-	-	5,017	6,919
Office Costs		1,038	-	-	1,038	1,241
Rent & Rates		17,161	-	-	17,161	13,516
Repairs & Maintenance		8,893	-	-	8,893	9,319
Staff Costs	13	14,017	-	-	14,017	7,142
Sundry Expenses		-	-	-	-	619
Software		96	-	-	96	53
Stationery and printing		297	-	-	297	416
Telephone Costs		377	-	-	377	629
Training Costs		192	-	-	192	284
Travel & Subsistence		4,790	-	-	4,790	9,310
Utility Costs		8,797	-	-	8,797	3,652
Volunteers Expenses		799	-	-	799	283
		72,378	-	-	72,378	67,469
b) Activities for Generating Fund						
Shop Costs		3,533	-	-	3,533	3,169
		3,533	-	-	3,533	3,169
c) Governance Costs						
Independent Examiners Fees	10	600	-	-	600	600
Legal & Professional Fees		948	-	-	948	2,036
		1,548	-	-	1,548	2,636

REN'S RESCUE
(Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial year.

6. DESIGNATED FUNDS

The CIO held no designated funds during this financial year.

7. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

REN'S RESCUE
(Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
Cash at Bank & in Hand	1,755	-	1,755	4,932
	1,755	-	1,755	4,932

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
Prepayments	914.92	-	914.92	-
	914.92	-	914.92	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
Independent Examiners Fees	600	-	600	600
	600	-	600	600

11. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

12. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
Fixed Asset Investments	-	-	-	800
Net Current Assets	2,070	-	2,070	5,132
	2,070	-	2,070	5,932

REN'S RESCUE
(Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 5TH APRIL 2024

13. STAFF COSTS AND NUMBERS

	TOTAL 2023/24	TOTAL 2022/23
	£	£
Gross Wages, Salaries & Fees	14,017	7,142
	<u>14,017</u>	<u>7,142</u>

Staff who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
	£	£
Activities in furtherance of organisation's objects	3	3

The Charity employs staff on a self-employed basis and is therefore not subject to Taxation or National Insurance Costs.

14. TRUSTEES AND OTHER RELATED PARTIES

During the financial year Trustee Pamela Maunsell received £6,630.00 (2022/23:£11,814.00) in relation to the rent of the land in Winestead in furthering the Charity's objects.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

15. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks, which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

REN'S RESCUE
(Charitable Incorporated Organisation)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Ren's Rescue on the accounts for the year ended 5th April 2024 set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true' and 'fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Solutions Accountancy & Bookkeeping Ltd

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HD1 5JL



Date: 10/01/2025