

Charity registration number 1198638

Company registration number 13133241 (England and Wales)

ROCKY ROAD RESCUE UK LIMITED

Annual report and unaudited financial statements

For the year ended 31 December 2022

ROCKY ROAD RESCUE UK LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K James K Theobald A Theobald K Young S Grover C Stien	(Appointed 18 February 2023)
Charity number	1198638	
Company number	13133241	
Registered office	19a Five Acres Northrepps Road Northrepps Cromer Norfolk NR27 0JR	
Independent examiner	WSM Advisors Limited Connect House 133-137 Alexandra Road Wimbledon London SW19 7JY	

ROCKY ROAD RESCUE UK LIMITED

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ROCKY ROAD RESCUE UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

For the year ended 31 December 2022

The trustees, who are also directors of the company for the purposes of company law, present their annual report, including their directors' report, and financial statements for the year ended 31 December 2022.

Rocky Road Rescue UK Limited was established on 14 January 2021 under the Companies Act 2006 as a company limited by guarantee. The company is registered with the Charity Commission under charity number 1198638 and Companies House under registered number 13133241.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's foundation model constitution, the Companies Act 2006 and "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).

Objectives and activities

The objectives of Rocky Road Rescue UK Limited are:

- To promote humane behaviour towards animals by providing appropriate care, treatment, and security for the animals that are in need of that care by reason of sickness, maltreatment, poor circumstances or ill usage.
- To educate the public, particularly in Romania, in matters pertaining to dog welfare.
- To prevent cruelty and suffering to animals and where appropriate to actively seek new homes.

The trustees have and continue to pay due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The company has established relationships with partner organisations in Romania and commenced our involvement with animal care programmes. We have established and strengthened operating processes and management tools to ensure our activities are undertaken to the highest quality standards.

We have focussed our operations on Romania where there is a clear and obvious need for education and changes in the treatments of animals and in particular dogs. Neutering and education programmes and engagement with local communities on these topics is undoubtedly the way forward.

Alongside our care and education programmes, we have established a programme of adoption and rehoming for those carefully select dogs and cats which are most in need.

Achievements and performance

The company applied for UK Registered Charity status which was granted by the Charity Commissioners on 14 April 2022.

2022 proved to be a very difficult year for a charity particularly for the activities in Romania. In May 2022, the Department for Environment Food and Rural Affairs (Defra) banned the commercial import of dogs and cats from Romania, Belarus, Poland, and Ukraine. This open-ended ban was implemented to provide quarantine capacity for the pets of Ukrainian refugees. The principle financial income of the charity is fees obtained from rehoming of dogs and cats to the UK that have been the subject of mistreatment and abuse. The funds derived from this process support the rescue and foster of maltreated animals in Romania, veterinary costs, transport, and education programmes. The ban continued until October and severely impacted the ability to operate care and education programmes, and brought to a standstill the programme of adoption and rehoming for those carefully selected dogs and cats which are most in need.

ROCKY ROAD RESCUE UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

For the year ended 31 December 2022

Given the income challenge from May onwards, the team stepped up marketing and fund-raising activities, and sort more creative ways of paying the ongoing costs of looking after up to circa 40 dogs and cats in foster, and recovery from maltreatment in Romania. These included working with animal rescue charities from other countries to use the Rocky Road Rescue brand and marketing capability to promote their animal rehoming programmes. To rescue un-neutered female pups and adults from the UK being sold from inappropriate breeding locations, to spay and rehome.

During the ban we also worked to streamline the number of partners we work in foster, transport, and veterinary services to continuously improve the quality of these services. We also tightened our operating procedures and protocols even further. Additionally, we recruited and trained a number of new volunteers and then restructured the team to provide more focus and expertise to each activity. We also welcomed Keste James to the Trustee team.

From April having become a UK Registered Charity we were able to claim gift aid on appropriate donations. This coupled with the increased focus on fund raising allowed a significant increase in the donation total for the year. This provided a significant boost to the ability to keep operating throughout the ban

Through 2022 despite the ban, we were able to grow income over 2021 and we removed 370 dogs and cats from situations of mistreatment and abuse, including several from situations of extreme injury, and provided the care and rehabilitation needed to deliver the animals to recovery and often new forever homes.

The trustees wish to place on record their thanks for the support and engagement of our excellent veterinary partners, Foster Shelter owners, and Animal Transporters, without whom we could not run the charity.

All of this would not be possible without the support of all of our dedicated fund raisers and donors to which we offer our especial thanks.

Rocky Road Rescue UK Ltd, is run by a dedicated team of volunteers, who work tirelessly to improve animal welfare. The trustees wish to recognize their ongoing commitment and dedication and to thank them for their many hours of tireless endeavour in 2022.

Financial review

The company has unrestricted funds remaining in the bank at the end of the financial year of £5,767 which are available for the continuation of the charitable activities and for expenditure in accordance with the charity's purposes as and when the Trustees see fit.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU) and to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ROCKY ROAD RESCUE UK LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

For the year ended 31 December 2022

Structure, governance and management

The charity is governed by its Articles of Association.

The directors, all of whom are trustees, who are also the directors for the purpose of company law, and of the charity, who served during the year and up to the date of signature of the financial statements were:

K James (Appointed 18 February 2023)

K Theobald

A Theobald

K Young

S Grover

C Stien

The trustees are selected having regard to the skills, knowledge and experience needed for the effective administration of the company. Appointment and re-appointment is by resolution passed at a properly convened meeting of the Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



K Theobald

Trustee

26 September 2023

ROCKY ROAD RESCUE UK LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROCKY ROAD RESCUE UK LIMITED

I report to the charity trustees on my examination of the financial statements of Rocky Road Rescue UK Limited (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Simon Marsh

Simon Marsh FCA

WSM Advisors Limited

Connect House
133-137 Alexandra Road
Wimbledon
London
SW19 7JY

Dated: 26 September 2023

ROCKY ROAD RESCUE UK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	33,106	16,613
Charitable activities	4	120,205	87,304
Total income		153,311	103,917
<u>Expenditure on:</u>			
Charitable activities	5	147,698	103,763
Net income for the year/ Net movement in funds		5,613	154
Fund balances at 1 January 2022		154	-
Fund balances at 31 December 2022		5,767	154

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROCKY ROAD RESCUE UK LIMITED

BALANCE SHEET

As at 31 December 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		6,667		504	
Creditors: amounts falling due within one year	10	<u>(900)</u>		<u>(350)</u>	
Net current assets			<u>5,767</u>		<u>154</u>
Income funds					
Unrestricted funds			<u>5,767</u>		<u>154</u>
			<u>5,767</u>		<u>154</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26 September 2023

Kathryn Theobald

K Theobald
Trustee

ROCKY ROAD RESCUE UK LIMITED

STATEMENT OF CASH FLOWS

For the year ended 31 December 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	12		6,163		504
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			6,163		504
Cash and cash equivalents at beginning of year			504		-
Cash and cash equivalents at end of year			6,667		504

ROCKY ROAD RESCUE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1 Accounting policies

Charity information

Rocky Road Rescue UK Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 19a Five Acres, Northrepps Road, Northrepps, Cromer, Norfolk, NR27 0JR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's foundation model constitution, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ROCKY ROAD RESCUE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grant awards are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ROCKY ROAD RESCUE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	33,106	16,613

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	Income	Income
	2022	2021
	£	£
Adoption fees	120,205	87,304

5 Charitable activities

	Charitable Expenditure Heading 1	Charitable Expenditure Heading 1
	2022	2021
	£	£
Fostering and transportation costs	127,273	81,189
Veterinary and professional animal welfare costs	19,632	21,042
Other charitable activity costs	746	1,456
	147,651	103,687
Share of support costs (see note 6)	47	76
	147,698	103,763

ROCKY ROAD RESCUE UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 December 2022

6 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Bank charges	47	-	47	76	76
	<u>47</u>	<u>-</u>	<u>47</u>	<u>76</u>	<u>76</u>
Analysed between Charitable activities	47	-	47	76	76
	<u>47</u>	<u>-</u>	<u>47</u>	<u>76</u>	<u>76</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The company has no employees and is run by a dedicated team of volunteers.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	900	350
	<u>900</u>	<u>350</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

12 Cash generated from operations

	2022 £	2021 £
Surplus for the year	5,613	154
Movements in working capital:		
Increase in creditors	550	350
Cash generated from operations	<u>6,163</u>	<u>504</u>

13 Analysis of changes in net funds

The charity had no debt during the year.

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Signer

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Signature



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Upload document	rockyroadrescue2020@gmail.com	26/09/23 14:59:29 EDT	2a00:23c8:3a47:9a01:111a:633b:64af:e60c
Open document	rockyroadrescue2020@gmail.com	26/09/23 14:59:49 EDT	2a00:23c8:3a47:9a01:111a:633b:64af:e60c
Close document	rockyroadrescue2020@gmail.com	26/09/23 15:01:48 EDT	2a00:23c8:3a47:9a01:111a:633b:64af:e60c
Send for signing	rockyroadrescue2020@gmail.com	26/09/23 15:04:20 EDT	2a00:23c8:3a47:9a01:111a:633b:64af:e60c
Open document	rockyroadrescue2021@gmail.com	26/09/23 15:05:09 EDT	2a00:23c8:3a47:9a01:111a:633b:64af:e60c
Sign document	rockyroadrescue2021@gmail.com	26/09/23 15:06:22 EDT	2a00:23c8:3a47:9a01:111a:633b:64af:e60c
Close document	rockyroadrescue2021@gmail.com	26/09/23 15:06:22 EDT	2a00:23c8:3a47:9a01:111a:633b:64af:e60c