

Charity registration number 800145 (England and Wales)

**RESCUED ANIMALS IN NEED (GREEN ST. GREEN)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs S R Purdy  
Mrs L Sharif  
Mr E H J Riches  
Mrs J Riches  
Mrs M Clay  
Miss S E Clay

**Charity number (England and Wales)**

800145

**Principal address**

29 Park Avenue  
Orpington  
Kent  
BR6 9EQ

**Independent examiner**

McPhersons CFG Limited  
23 St Leonards Road  
Bexhill on Sea  
East Sussex  
TN40 1HH

---

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

---

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 28 FEBRUARY 2025

---

The trustees present their annual report and financial statements for the year ended 28 February 2025.

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 governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

#### **Objectives and activities**

Rescued Animals In Need (RAIN) adopts the following objectives in furtherance of its aims:

- The relief of suffering animals which are in need of care and attention by reason of homelessness, maltreatment, poor circumstances, ill-usage or other similar causes and for the prevention of cruelty to animals.
- To provide all necessary veterinary treatment including vaccinations and neutering to the above mentioned animals.
- To assist with veterinary charges in proven cases of need.

RAIN's activities are repetitive in nature and there has been no change year-on-year in these pursuits.

A continuous procession of animals arrive at the charity, either through direct contact with the public or from other welfare organisations, veterinary practices, social services etc. The majority require vaccination and neutering. All are checked and, if necessary, micro-chipped by RAIN. Any further medical treatment is catered for at that time. Where serious illness or injury is reported by the veterinary inspection a few animals are put to sleep as a last resort at that point, but only if this is considered to be in the best interests of the animal.

All RAIN payments are made by invoice through the various veterinary practices after they seek our approval. We rely on them for advice over the circumstances of the owner seeking help.

After their veterinary check etc, the animals are transported to a well-established commercial boarding cattery until prospective new owners can be found. Advertising their availability takes place in the form of promotion at the local vets, our website, on Facebook and also by word of mouth. All are used as routes for attracting new owners.

RAIN asks for a fixed donation from anyone who is homing one of our animals. This deters a casual approach to the adoption process and helps to defray expenses. Adopters are given a 12 month free subscription to the charity and encouraged to become members in the longer term. They often then contribute their animal's story to our members' magazine which is usually full of successful stories of happy new associations between animal and owner.

#### *Volunteers*

Volunteers contribute at many levels throughout the organisation. Some help with transport; some foster animals; some visit prospective homes and establish suitability for homing.

Our members' magazine 'RAIN NEWS' is published on average twice a year to keep in touch with our members and to provide publicity. The magazine is prepared in-house, but goes to a commercial printer due to the high print run required (600 copies). Distribution is conducted by the membership secretary.

A website ([www.rain.org.uk](http://www.rain.org.uk)) is maintained regularly and we also have a 'Facebook' page. These are most useful routes in referring prospective adopters to information concerning our animals.

#### *Public benefit*

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

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

---

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

During the current year, 66 cats have been homed and working in conjunction with the West Kent RSPCA 95 kittens have been homed by the charity. Over and above the re-homing the charity has assisted in the neutering of 289 cats, 105 dogs, 7 rabbit and 4 guinea pigs from the wider community. Help with veterinary costs has been given for a further 200 animals. Some animals continue to receive this financial support when circumstances dictate. Pet insurance is strongly recommended to adopters. The majority of our cats find good loving homes without long-term boarding being necessary. The necessity for us to provide a service of helping with veterinary costs is continuing to increase and has become a very important part of the charity's work. Current initiatives include working with a local Council and the RSPCA in visiting traveller sites with the aim of neutering as many stray cats as possible.

### **Financial review**

Funds are held in several accounts but mainly in CAF Gold and Platinum accounts. No RAIN fund is materially in deficit.

Total income received in the year amounted to £64,374 (2024: £67,549), and total expenditure of £201,775 (2024: £155,460). This resulted in a net deficit for the year of £137,401 (2024: £90,150).

#### *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.

Free reserves at the year end amounted to £627,065 (2024: £764,466)

### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The charity was established on 1st September 1988 when the Constitution was adopted as the governing document.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S R Purdy  
Mrs L Sharif  
Mr E H J Riches  
Mrs J Riches  
Mrs M Clay  
Miss S E Clay

#### *Recruitment and appointment of trustees*

The Trust is administered by the trustees, including the day-to-day operations. New trustees are chosen by existing trustees. Trustees are appointed by resolution of the trustees passed at a special meeting as detailed in the trust deed, and there shall be at least three trustees.

'Rescued Animals In Need', first registered as a charity in 1986, is directed by an executive committee comprising members of long standing. Officers and full committee members are normally elected at an AGM and appointed as trustees under the terms of the written constitution.

The organisation is headed by a chairperson, supported by two secretaries (an administrative secretary and a membership secretary), a treasurer, and an animal welfare team. All are honorary positions. Cheques need two approved signatures for clearance.

A membership database is maintained by the membership secretary who arranges for the distribution of news and the house magazine to our membership. An administrative secretary minutes details of committee meetings and looks after communications with outside bodies and 'fronts' the organisation when correspondence is required.

## RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

### TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 28 FEBRUARY 2025***

---

Whilst RAIN no longer rescues and re-homes dogs, we continue to support our 'foster dogs' and assist with neutering and veterinary care in the wider community when required.

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

Mrs M Clay  
**Trustee**

26 April 2025

# **RESCUED ANIMALS IN NEED (GREEN ST. GREEN)**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF RESCUED ANIMALS IN NEED (GREEN ST. GREEN)**

---

I report to the trustees on my examination of the financial statements of Rescued Animals in Need (Green St. Green) (the charity) for the year ended 28 February 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.

#### **Alastair Towler FMAAT BFP ACA DChA**

McPhersons CFG Limited  
23 St Leonards Road  
Bexhill on Sea  
East Sussex  
TN40 1HH  
29 April 2025

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	35,690	52,800
Charitable activities	4	7,921	3,936
Investments	5	20,763	10,813
<b>Total income</b>		64,374	67,549
<b>Expenditure on:</b>			
Charitable activities	6	201,775	155,460
<b>Total expenditure</b>		201,775	155,460
Net gains/(losses) on investments	11	-	(2,239)
<b>Net expenditure and movement in funds</b>		(137,401)	(90,150)
<b>Reconciliation of funds:</b>			
Fund balances at 1 March 2024		764,466	854,616
<b>Fund balances at 28 February 2025</b>		627,065	764,466

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## BALANCE SHEET

AS AT 28 FEBRUARY 2025

---

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		634,740		773,041	
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	<u>(7,675)</u>		<u>(8,575)</u>	
<b>Net current assets</b>			<u>627,065</u>		<u>764,466</u>
<b>The funds of the charity</b>					
Unrestricted funds	<b>14</b>		<u>627,065</u>		<u>764,466</u>
			<u>627,065</u>		<u>764,466</u>

The financial statements were approved by the trustees on 26 April 2025

Mrs J Riches  
Trustee

Mrs M Clay  
Trustee

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

---

### 1 Accounting policies

#### Charity information

Rescued Animals in Need (Green St. Green) is an unincorporated charity. The principle address is 29 Park Avenue, Orpington, Kent, BR6 9EQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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 FRS 102 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 or grantors 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.

#### 1.4 Income

All 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.

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

---

### 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.

#### 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.

### 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.

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

---

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	7,186	10,203
Legacies	25,970	39,783
Membership fees	2,534	2,814
	<u>35,690</u>	<u>52,800</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Animal welfare</b>		
Cat homing	<u>7,921</u>	<u>3,936</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>20,763</u>	<u>10,813</u>

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 6 Expenditure on charitable activities

	Animal welfare 2025 £	Animal welfare 2024 £
<b>Direct costs</b>		
Vet fees	151,104	109,889
Travel	-	354
Cat boarding	33,010	33,375
Fosters expenses	4,785	1,095
	<u>188,899</u>	<u>144,713</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	11,202	9,229
Governance	1,674	1,518
	<u>201,775</u>	<u>155,460</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	<u>201,775</u>	<u>155,460</u>

### 7 Support costs allocated to activities

	2025 £	2024 £
Room hire	-	132
Licences and insurance	1,277	1,258
Volunteer expenses	810	-
Postage and stationery	2,051	1,401
Advertising	4,353	5,724
Sundries	563	140
Bank charges	298	321
Entertainment	-	253
Rain News	1,850	-
Governance costs	1,674	1,518
	<u>12,876</u>	<u>10,747</u>
<b>Analysed between:</b>		
Animal welfare	<u>12,876</u>	<u>10,747</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,674</u>	<u>1,518</u>

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 11 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Sale of investments	-	(2,239)

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,000	7,057
Accruals and deferred income	1,675	1,518
	7,675	8,575

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 28 February 2025 £
General funds	764,466	64,374	(201,775)	-	627,065

# RESCUED ANIMALS IN NEED (GREEN ST. GREEN)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

### 14 Unrestricted funds

(Continued)

Previous year:	At 1 March 2023	Incoming resources	Resources expended	Gains and losses	At 29 February 2024
	£	£	£	£	£
General funds	854,616	67,549	(155,460)	(2,239)	764,466

### 15 Related party transactions

The charity paid a total of £1,626 to 4 trustees (2024: £2,329 to 5 trustees) as reimbursements for expenses incurred whilst performing duties for the charity. These were for postage, website, stationery and travel expenses.