Company registration number 13133241 (England and Wales)

Charity registration number 1198638 (England and Wales)

ROCKY ROAD RESCUE UK LIMITED

Amended
Annual report and unaudited financial statements

For the year ended 31 December 2025

ROCKY ROAD RESCUE UK LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K James	
	C Stien	
	K Theobald	
	A Theobald	
	K Young	
	C M Berry	(Appointed 12 January 2025)
	N Dibben	(Appointed 4 August 2025)
	V Lavelle	
Charity number	1198638	
Company number	13133241	
Registered office	28 Vicarage Road Pitstone Leighton Buzzard LU7 9EY	
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 2025

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 2025.

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).

These amended financial statements have been prepared for the year ended 31 December 2026 and replace the original financial statements filed at Companies House for this period, which were approved on 28 September 2026, These are the statutory financial statements for the year ended 31 December 2026.

The original financial statements incorrectly included amounts totalling £15,100 as liabilities of the company which amounts are correctly shown as income in these amended financial statements.

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

In 2025 we continued to build on the good work of the previous year maintaining a stable cash position. We also benefited from two large single donations in the year. One donation was received from a trust fund and the other from a grateful adopter. These donations are very gratefully received and have helped to improve the financial stability of the charity.

The trustees are committed to maintaining a robust cash balance as changes in the rules applied to imported animals can often have dramatic short term impacts on cash flows.

The trustees, as directors of Rock Road Rescue, remain committed to improving the lives of dogs and cats in predominantly Romania, removing them from harm, improving their health and welfare, and hopefully finding them a route to a better life in the UK and other parts of Europe. Locally we are focussed on stopping unwanted breeding, with several successful spay campaigns conducted throughout the year. However the challenge remains a big hill to climb with hundreds of animals being put to death daily often in unspeakable conditions, with little political or national focus on tackling the root cause of the problem of unwanted pregnancy.

As a small organisation RRR has chosen to concentrate its efforts in one geographical area, Pascani in the north east Romania. In 2025 we continued to build local relationships that support improving animal welfare in that area. Local foster kennels, where animals can be removed to safety, local veterinary services that deal with injuries, heath checks, neutering and disease prevention and local transporters who can move animals quickly to safety. All these organisations work together to build a robust process that ensures we can deliver the best outcomes possible for the animals we rescue.

The Charity is entirely operated by volunteers, with a small dedicated group wholly committed to improving the health and welfare of our rescued animals. These people give up their time and put all their energy into ensuring the smooth running of the charity. We would like to thank them all for their ongoing commitment.

In 2025 we rescued 279 animals and successfully found them new homes, each one being given a chance of a new life. We were also able to facilitate the neutering of over 500 dogs and cats in Romania.

Financial review

The company has unrestricted funds at the end of the financial year of £30,543 which are represented by cash balances 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 fixed 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.

Structure, governance and management

The charity is governed by its Articles of Association.

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

S Grover	(Resigned 4 July 2025)
K James	
C Stien	
K Theobald	
A Theobald	
K Young	
C M Berry	(Appointed 12 January 2025)
N Dibben	(Appointed 4 August 2025)
V Lavelle	

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 directors and Board of Trustees.



K Theobald
Trustee and director

22 October 2026

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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. 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

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 Companies Act 2006.

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 Companies Act 2006 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; 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 financial statements 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

22430000-586A-7A0C-061D-08DF3036C6F8

Simon Marsh FCA

WSM Advisors Limited

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

Dated: 22 October 2026

ROCKY ROAD RESCUE UK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**4**	101,136	68,629
Charitable activities	**5**	105,373	78,536
Total income		206,509	147,165
Expenditure on:			
Charitable activities	**6**	192,716	141,671
Total expenditure		192,716	141,671
Net income and movement in funds		13,793	5,494
Fund balances at 1 January 2025		16,750	11,256
Fund balances at 31 December 2025		30,543	16,750

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

ROCKY ROAD RESCUE UK LIMITED

BALANCE SHEET

As at 31 December 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		31,853		18,000	
Creditors: amounts falling due within one year	**11**	(1,310)		(1,250)	
Net current assets			30,543		16,750
Income funds					
Unrestricted funds			30,543		16,750
			30,543		16,750

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 2025.

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 22 October 2026

Kathryn Theobald

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K Theobald
Trustee

ROCKY ROAD RESCUE UK LIMITED

STATEMENT OF CASH FLOWS

For the year ended 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**14**		13,853		5,194
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			13,853		5,194
Cash and cash equivalents at beginning of year			18,000		12,806
Cash and cash equivalents at end of year			31,853		18,000

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 28 Vicarage Road, Pitstone, Leighton Buzzard, LU7 9EY.

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 then 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. 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.

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.

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.

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 Amended Financial Statements

These amended financial statements have been prepared for the year ended 31 December 2026 and replace the original financial statements filed at Companies House for this period, which were approved on 28 September 2026, These are the statutory financial statements for the year ended 31 December 2026.

The original financial statements incorrectly included amounts totalling £15,100 as liabilities of the company which amounts are correctly shown as income in these amended financial statements.

4 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	101,136	68,629

5 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Adoption fees	105,373	78,536

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Fostering and transportation costs	111,412	87,060
Veterinary and professional animal welfare costs	78,360	49,459
Other charitable activity costs	546	2,513
	190,318	139,032
Share of support and governance costs (see note 7)		
Support	2,398	2,639
	192,716	141,671
Analysis by fund		
Unrestricted funds	192,716	141,671

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Bank charges	159	-	159	246	-	246
Printing postage costs	249	-	249	536	-	536
Indemnity insurance	-	-	-	(36)	-	(36)
Website hosting	266	-	266	491	-	491
Professional subscriptions	52	-	52	61	-	61
Travel costs	78	-	78	91	-	91
Accountancy	1,594	-	1,594	1,250	-	1,250
	2,398	-	2,398	2,639	-	2,639
Analysed between						
Charitable activities	2,398	-	2,398	2,639	-	2,639

8 Trustees

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

9 Employees

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

10 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.

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,310	1,250

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

13 Analysis of changes in net funds

The charity had no material debt during the year.

14	Cash generated from operations	2025	2024
		£	£
	Surplus for the year	13,793	5,494
	Movements in working capital:		
	Increase/(decrease) in creditors	60	(300)
	Cash generated from operations	13,853	5,194

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