

**Rainbow Rehoming Centre**  
**(A Company Limited By Guarantee)**  
**Financial Statements**  
**For The Year Ended 31 August 2022**

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## **Report of the trustees for the year ended 31 August 2022**

The trustees are pleased to present their report together with the financial statements and independent examiner's report for the year ended 31 August 2022.

### **Reference and administration details**

Name Rainbow Rehoming Centre

Charity Number NIC 102019

Company Registration Number NI051496

Principal Address 4g Ballygudden Road  
Eglinton  
Londonderry  
BT47 3AF

Independent Examiner Laurie Duffy FCA  
L Duffy & Co  
Chartered Accountants & Registered Auditors  
12 Queen Street  
Derry  
BT48 7EG

Bankers Danske Bank  
127 Glenshane Road  
Londonderry  
BT47 2LN

### Trustees

Barbara Lowry	Chair
Mary McGrory	Secretary
Anna Hyndman	
Jacqueline Williamson	
Martha McClelland	
Christina McClements	

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

The company is a company limited by guarantee. The company is governed by its Memorandum and Articles of Association.

## **Objectives and activities**

For over 20 years the main focus of Rainbow Rehoming has been to help stray, abandoned and unwanted cats and dogs, mainly in and around the North West of Ireland.

Rainbow Rehoming Centre believes that all cats and dogs deserve a good life and a safe, loving home.

Rainbow Rehoming Centre exists:

- To care for stray, abandoned and unwanted cats and dogs until their forever homes are found, no matter how long it takes
- To provide the best possible welfare for all the cats and dogs that come into our care
- To educate the public about responsible cat and dog ownership

Rainbow Rehoming Centre aspires to provide a safe place for stray, abandoned and unwanted cats and dogs. We provide the highest standards of welfare for all the animals in our care. We are a big family, made up of our cats and dogs, staff, adopters, volunteers, supporters - all changing lives together. We're proud to say that an RRC cat or dog is always an RRC cat or dog, and we are committed to providing support for them throughout their lives.

## **Performance and achievements**

We found forever homes for 106 dogs and 218 cats, and 11 dogs were transferred to Dogs Trust. They may have left our care, but they leave behind precious memories of the times we spent together. We are overjoyed that 324 RRC pets are now enjoying a new home with their adoptive families. These families are sharing the joys of offering a rescued animal their new beginning, promoting the ethos of 'adopt don't shop' with their families, friends and communities.

This year we have seen an increase in the number of dogs seeking a rescue space. Approximately 90% of the dogs that came into our care were surrendered by their owners. These owners did not research the breed of dog that they took into their home and this has led to the owners being unable to manage the dog. Most of these dogs were also less than two years old and had received no training and/or limited socialising with other dogs and people - due to this, many of the dogs had developed behavioural issues. Most of the dogs had also received no basic veterinary treatment, for instance vaccinations or parasite treatment and there was also an increase in the number of dogs with untreated medical conditions.

We also saw an increase in the number of stray cats seeking a rescue space and coming into our care.

We continue to see an increase in requests from the public seeking help with feral cats. Our volunteer cat trapper has been kept very busy and remains committed to wanting to change lives, by actively working alongside the public to get these cats neutered and the prospect of a better life.

After the easing of the Coronavirus restrictions, we were able to continue with our annual fundraising events. e.g. Pooches in the Park and Spooky Paws Walk the Walls, both of which were very successful in 2022.

The opportunities to fundraise in our local community e.g flag days and bag packs remains very limited, so we continue to rely on online fundraising and public support as our main source of income.

Our supporters and public reach on our social media platforms continue to increase and we have also increased our educational posts as this provides an opportunity to inform the public on animal welfare and help and advice for pets, not only for dogs and cats but other pets and wild animals.

Over the past year we have had a record number of volunteers register with us, including those who are interested in fostering. These volunteers are vital to the running of the Centre and the number of animals we can help. Their contribution cannot be overstated. We would like to take the opportunity to say thank you to all our volunteers for choosing to support us and to changing the lives of those cats and dogs that need us.

This year we offered our staff and volunteers hands on dog behavioural training at our Centre carried out by a local dog behaviourist. We also offered online first aid training.

We also reviewed our current dog and cat application form. This has saved us a lot of time in identifying the right family for the dogs and cats in our care.

We also looked at a few potential sites for a new Rainbow Rehoming Centre, but unfortunately, we were outbid on these.

#### Contributing to the Community

We offer help, support and advice to members of the public who have encountered an injured, sick or straying cat or dog or to owners who have made the decision to rehome their pet. We also deal with concerns of missing pets, animal cruelty and feral cats living in our catchment area.

We promote positive relationships between our local communities, other animal rescue communities and our RRC family by interacting with one another at our events or on our social media platforms.

We offer a variety of volunteer experiences at our rehoming Centre and off-site. Our network of over forty volunteers work together with the aim of making life better for animals and the people who love them.

We also work in partnership with other animal organisations and many of our volunteers carry out home checks on behalf of these organisations.

For many years RRC volunteers have worked extremely hard alongside the public to reduce the high numbers of feral cats and they are dedicated, not only to feral cat welfare, but also to helping the communities they visit.

In addition to these public benefits there are a number of private benefits as a result of the services that we provide. Local businesses benefit from the activities generated by the Centre as we use local suppliers of animal related goods and we utilise local veterinary practices.

As a local employer the RRC is helping to provide employment in an area that has one of the highest levels of unemployment in the North of Ireland.

### Educating the Community

We are passionate about educating the public about responsible cat and dog ownership and other animal welfare issues. We continue to do this through our social media platforms and via articles in the local press. We welcome every opportunity to engage with visitors to our Centre and at our events.

We offer information to the public on the five freedoms of animal welfare and highlight the importance of using these freedoms to identify and report any animal they believe is being subjected to cruelty. We also educate the public about the agencies to whom they should report animal cruelty.

We continue to educate the public on the importance of neutering feral/wild cats and how this will help to reduce their numbers.

### **Future Plans**

We will continue to search for a site for a new Rainbow Rehoming Centre.

We plan to update our logo.

We are in the process of setting up a new website which will make the process easier of adopting an animal in our care; easier for volunteers to register with us and easy access to information on ways to support us.

We plan to review and update our current paperwork for the animals that come through our Centre.

We have hands on dog first aid training planned and we continue to engage with staff to determine what training would be required to enhance their existing skills and knowledge.

To help reduce the number of domestic and feral cats in the North West, our volunteers plan to do door to door leaflet drops.

### **Financial review**

The charity has had another successful year. In this difficult economic climate, the charity's income was £145,606 (2021 - £187,692) and there was a deficit of income against expenditure of £19,182 (2021 – surplus of £39,620).

### **Reserves policy**

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge any funding gaps that may occur and should be maintained at the equivalent of 3 months expenditure in order for the charity to continue its activities. Unrestricted reserves at the 31 August 2022 were £47,410 (2021 - £66,542).

### **Statement of Compliance**

The Directors of the RRC, in the setting of our objectives and in the planning of our activities for this year, have given due care and attention to the Charity Commission for Northern Ireland's guidance on public benefit and thus ensuring that the activities have helped to achieve the charity's purposes.

### **Legal Status**

The Rainbow Rehoming Centre is a Company Limited by Guarantee and not having a share capital.

### **Governing Document**

The charity is governed by its Memorandum and Articles of Association dated 18 August 2004 and each member agrees to contribute £1 in the event of the charity winding up.

### **Risk Management**

The Directors actively review the risks and uncertainties that the charity faces and establishes policies and procedures to mitigate these risks.

## **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in Northern Ireland 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

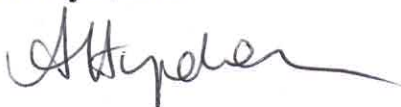
## **Independent Examiners**

A resolution will be proposed at the AGM that L Duffy & Co be re-appointed as independent examiners to the charity for the ensuing year.

The trustees declare that they have approved the trustee's report above.

Signed on behalf of the charity's trustees on 7 March 2023 by

**Anna Hyndman**



**Barbara Lowry** 7 March 2023  
**(Chairperson)**



## **Independent Examiner's Report to Trustees of Rainbow Rehoming Centre**

I report on the accounts of the company for the year ended 31 August 2022 which are set out on pages 11 to 17.

### **Respective responsibilities of trustees and examiner**

As the charity trustees (and also the directors of the company 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. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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

4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed



**Date: 7 March 2023**

**Laurie Duffy**  
**Fellow of the Institute of Chartered Accountants in Ireland**

**L Duffy & Co Chartered Accountants and Registered Auditors**  
**12 Queen Street**  
**Derry**  
**BT48 7EG**



**Statement of Financial Activities for the year ended 31 August 2022**

	Notes	Unrestricted Funds £	Restricted funds £	2022 Total Funds £	2021 Total Funds £
<b>Income and endowments</b>					
Donations and legacies	5	83,404	10,000	93,404	117,527
Charitable activities	6	38,607	758	39,365	44,817
Other trading activities	7	1,345		1,345	1,085
Investments			179	179	466
Other	8	10,100	1,213	11,313	23,797
<b>Total income and endowments</b>		<b>133,456</b>	<b>12,150</b>	<b>145,606</b>	<b>186,792</b>
<b>Expenditure</b>					
Raising funds		1,688		1,688	1,160
Charitable activities	9	145,514	12,200	157,714	141,082
Other	10	5,386		5,386	5,830
<b>Total resources expended</b>		<b>152,588</b>	<b>12,200</b>	<b>164,788</b>	<b>148,072</b>
<b>Net incoming/(outgoing) resources</b>		<b>(19,132)</b>	<b>(50)</b>	<b>(19,182)</b>	<b>39,620</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		66,542	250,278	316,820	277,200
<b>Total Funds Carried Forward</b>		<b>47,410</b>	<b>250,228</b>	<b>297,638</b>	<b>316,820</b>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

**Rainbow Rehoming Centre**  
**Financial Statements For Year Ended 31 August 2022**

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**Balance Sheet at 31 August 2022**

		2022	2021
		£	£
	Notes		
<b>Fixed Assets</b>			
Tangible assets	11	7,470	9,960
<b>Current Assets</b>			
Gift Aid		11,147	11,371
Cash at bank and in hand		280,461	309,598
		<u>291,608</u>	<u>320,969</u>
<b>Creditors: amounts falling due within one year</b>	12	(1,440)	(14,109)
<b>Net current assets</b>		<u>290,168</u>	<u>306,860</u>
<b>Total assets less current liabilities</b>		<u>297,638</u>	<u>316,820</u>
<b>Funds of the charity</b>			
Unrestricted funds		47,410	66,542
Restricted funds		250,228	250,278
<b>Total charity funds</b>	13	<u>297,638</u>	<u>316,820</u>

For the year ended 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

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

The financial statements were approved by the Board of Trustees on 7 March 2023 and were signed on its behalf by:

**Anna Hyndman**



**Barbara Lowry 7 March 2023**  
**(Chairperson)**



## **Notes to the Financial Statements Year Ended 31 August 2022**

### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 4g Ballygudden Road, Eglinton. Londonderry BT47 3AF.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has been passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or estimated resale value. No amounts are included for the contribution of general volunteers.
- Income from trading activities is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

### **Resources expended**

Expenditure is recognised on an accruals basis as a liability incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

### **Tangible fixed assets**

Tangible fixed assets at stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	-	20% reducing balance
Motor	-	25% reducing balance

#### **4. Limited by guarantee**

This company is limited by guarantee therefore it does not have a share capital.

**Rainbow Rehoming Centre**  
**Financial Statements For Year Ended 31 August 2022**

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<b>5. Income from Donations and Legacies</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	91,404	117,527
Legacies	2,000	0
	<b><u>93,404</u></b>	<b><u>117,527</u></b>
<b>6. Income from Charitable activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	
Dog rehoming	14,310	16,425
Cat rehoming	13,495	18,370
Kitten rehoming	0	0
Come in Dog/Pup	1,280	2,442
Come in Cat/Kitten	639	835
Reclaimed	210	200
Merchandise	2	505
Cat carriers	0	60
Wedding favours	260	280
Public fundraising	3,014	583
Rainbow fundraising	0	0
Collection boxes	2,679	639
Easy fundraising	218	186
Just Giving	758	1,541
Pet Plan	991	754
Support Pet Adoption	1,509	1,997
Sponsorship	0	0
Van sale		
	<b><u>39,365</u></b>	<b><u>44,817</u></b>
<b>7. Income from other trading activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	
Shop	0	0
Calendar sales	1,345	1,085
	<b><u>1,345</u></b>	<b><u>1,085</u></b>
<b>8. Other income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	
Gift Aid	11,313	23,979
	<b><u>11,313</u></b>	<b><u>23,979</u></b>

**Rainbow Rehoming Centre**  
**Financial Statements For Year Ended 31 August 2022**

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<b>9. Expenditure on charitable activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Food purchases	3,653	961
Other purchases	216	
Veterinary fees	58,301	56,880
Dog licences		
Animal trainer		
Salaries	57,915	41,719
Sessional workers	18,105	25,380
Rent	5,715	5,605
Water rates		437
Premises insurance	1,039	2,219
Electricity and heating	3,661	2,354
Motor and travel	2,810	726
Telephone and fax	1,450	1,435
Printing, postage and stationery	538	1,132
Repairs	400	0
Cleaning	2,871	1,918
Sundries	1,040	316
	<b><u>157,714</u></b>	<b><u>141,082</u></b>
<b>10. Other expenditure</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	
Accountancy fees	1,440	1,440
Staff Training	196	0
Professional fees	480	607
Bank charges	365	342
Paypal fees	415	393
Depreciation	2,490	3,048
	<b><u>5,386</u></b>	<b><u>5,830</u></b>

**Rainbow Rehoming Centre**  
**Financial Statements For Year Ended 31 August 2022**

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<b>11. Tangible Assets</b>	<b>Motor Vehicles</b>	<b>Equipment &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 September 2021	15,840	19,372	35,212
Additions	0	0	0
At 31 August 2022	<u>15,840</u>	<u>19,372</u>	<u>35,212</u>
<b>Depreciation</b>			
At 1 September 2021	9,158	16,094	25,252
Charge for year	1,670	820	2,490
At 31 August 2022	<u>10,828</u>	<u>16,914</u>	<u>25,252</u>
<b>Net Book Value</b>			
At 31 August 2022	<u>5,012</u>	<u>2,458</u>	<u>7,470</u>
At 1 September 2021	<u>6,682</u>	<u>3,278</u>	<u>9,960</u>
<b>12. Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Trade creditors		0	9,195
Accruals		1,440	1,440
PAYE		0	3,315
Pension		0	159
		<u>1,440</u>	<u>14,109</u>
<b>13. Total charity funds</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Unrestricted funds		35,210	66,542
Restricted funds		262,428	250,278
		<u>297,638</u>	<u>316,820</u>