

Rainbow Rehoming Centre
(A Company Limited By Guarantee)
Financial Statements
For The Year Ended 31 August 2023

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Report of the trustees for the year ended 31 August 2023

The trustees are pleased to present their report together with the financial statements and independent examiner's report for the year ended 31 August 2023.

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	
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

Since 1997, 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 are overjoyed that another 226 RRC residents 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.

It's important that we find the right home for our cats and dogs; this can be challenging due to some of the needs of the animals'.

This year saw a record number of cats and dogs seeking a rescue space. There was an increase in the numbers of owned cats, however, the majority of the cats were stray with an increase in the number of un-neutered males. The majority of dogs were owned pets and there was a dramatic increase in the number of bull-breeds.

95% of the cats and dogs that came into our care were not neutered, micro-chipped, vaccinated nor had up to date parasite treatments. We continue to see an increase in the number of dogs that have had no basic training or socialising with other dogs or the world around them, resulting in an increase in dogs that are traffic reactive. Not researching the breed remains the main reason for surrendering dogs, followed by moving house, increase in work hours, new child at home and affordability.

We've also had a record number of neglect cases come into our care this year. The majority of them were pet dogs and all the cat cases were strays.

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.

We had another successful year at our two main annual events, Spooky Paws Walk the Walls and Pooches in the Park which now has a new venue at City of Derry Rugby Club. We continue to have door collection days at Jollyes Derry/Londonderry and Pets at Home Derry/Londonderry where we are their 2023 charity of the year.

Our online fundraising continues to be one of our main sources of income.

Our supporters and public reach on our social media platforms continue to increase. As well as sharing appeals about the animals in our care, we continue to share educational and awareness 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.

We've seen a decrease in the number of volunteer requests, but our long-term volunteers continue to be the backbone of our charity. It's thanks to their dedication that we continue to be the largest cat and dog rescue in the Northwest.

We started our 'Let's Talk Cats' door to door leaflet drops to try and reduce the numbers of cats, by informing the public on the benefits of neutering and the financial support that is available.

This year our staff and volunteers had the opportunity to attend dog training classes organised by Dogs Trust at their Centre in Ballymena. They also got the opportunity to attend hands-on Canine First Aid with Fitzcharles Training Ltd.

We also attended the first ever Northern Ireland Welfare Forum organised by Dogs Trust.

We have updated our animal surrender, assessment and medical record paperwork which we use when a dog or cat comes into our care and during their stay.

We got a new logo and branding gifted to us by the Graphic Design team at a local business called Learning Pool.

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 finally get our new website up and running.

We will continue our 'Let's Talk Cats' leaflet drops and start a community campaign to help reduce the numbers of unwanted cats by promoting the benefits of neutering and the financial support that is available.

We plan to review and update our cat and dog adoption paperwork.

We plan to provide a new 'Ways to Support Us' leaflet.

Financial review

The charity has had another successful year. In this difficult economic climate, the charity's income was £174,017 (2022 - £145,606) and there was a surplus of income over expenditure of £20,995 (2022 – deficit of £19,182).

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 2023 were £57,546 (2022 - £47,410).

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.

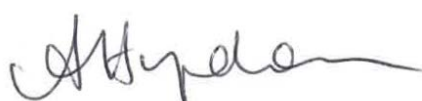
Independent Examiners

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 20 February 2024 by

Anna Hyndman



Barbara Lowry
(Chairperson)

20 February 2024



Independent Examiner's Report to Trustees of Rainbow Rehoming Centre

I report on the accounts of the company for the year ended 31 August 2023 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: 20 February 2024

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 2023

	Notes	Unrestricted Funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
Income and endowments					
Donations and legacies					
- Grants	5		20,000	20,000	0
- Gifts and donations	6	91,942	10,000	101,942	93,404
Charitable activities	7	36,353		36,353	39,365
Other trading activities	8	3,010		3,010	1,345
Investments			1,516	1,516	179
Other	9	9,983	1,213	11,196	11,313
Total income and endowments		141,288	32,729	174,017	145,606
Expenditure					
Raising funds		2,533		2,533	1,688
Charitable activities	10	122,429	21,870	144,299	157,714
Other	11	6,190		6,190	5,386
Total resources expended		131,152	21,870	153,022	164,788
Net incoming/(outgoing) resources		10,136	10,859	20,995	(19,182)
Reconciliation of Funds					
Total funds brought forward		47,410	250,228	297,638	316,820
Total Funds Carried Forward		57,546	261,087	318,633	297,638

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

Balance Sheet at 31 August 2023

		2023	2022
		£	£
	Notes		
Fixed Assets			
Tangible assets	12	5,400	7,470
Current Assets			
Gift Aid		11,196	11,147
Cash at bank and in hand		303,597	280,461
		<u>314,793</u>	<u>291,608</u>
Creditors: amounts falling due within one year	13	(1,560)	(1,440)
Net current assets		<u>313,233</u>	<u>290,168</u>
Total assets less current liabilities		<u>318,533</u>	<u>297,638</u>
Funds of the charity			
Unrestricted funds		57,546	47,410
Restricted funds		261,087	250,228
Total charity funds	14	<u>318,633</u>	<u>297,638</u>

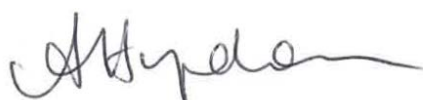
For the year ended 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 20 February 2024 and were signed on its behalf by:

Anna Hyndman



Barbara Lowry
(Chairperson)

20 February 2024



Notes to the Financial Statements Year Ended 31 August 2023

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 2023

5. Grants	2023	2022
	£	£
Pets At Home	10,000	0
Jean Sainsbury Animal Welfare	10,000	0
	<u>20,000</u>	<u>0</u>
6. Income from Donations and Legacies	2023	2022
	£	£
Donations	96,942	91,404
Legacies	5,000	2,000
	<u>101,942</u>	<u>93,404</u>
7. Income from Charitable activities	2023	2022
	£	£
Dog rehoming	10,964	14,310
Cat rehoming	13,585	13,495
Kitten rehoming	0	0
Come in Dog/Pup	922	1,280
Come in Cat/Kitten	1,363	639
Reclaimed	65	210
Merchandise	0	2
Cat carriers	0	0
Wedding favours	180	260
Public fundraising	4,685	3,014
Collection boxes	3,525	2,679
Easy fundraising	0	218
Just Giving	0	758
Pet Plan	1,064	991
Support Pet Adoption	0	1,509
	<u>36,353</u>	<u>39,365</u>
8. Income from other trading activities	2023	2022
	£	£
Shop	0	0
Calendar sales	3,010	1,345
	<u>3,010</u>	<u>1,345</u>

Rainbow Rehoming Centre
Financial Statements For Year Ended 31 August 2023

9. Other income	2023	2022
	£	£
Gift Aid	11,196	11,313
	<u>11,196</u>	<u>11,313</u>
10. Expenditure on charitable activities	2023	2022
	£	£
Food purchases	3,726	3,653
Other purchases		216
Veterinary fees	47,065	58,301
Salaries	59,055	57,915
Sessional workers	17,703	18,105
Rent	5,160	5,715
Premises insurance	1,187	1,039
Electricity and heating	2,372	3,661
Motor and travel	3,794	2,810
Telephone and fax	1,516	1,450
Printing, postage and stationery	809	538
Repairs	119	400
Cleaning	978	2,871
Sundries	815	1,040
	<u>144,299</u>	<u>157,714</u>
11. Other expenditure	2022	2022
	£	£
Accountancy fees	1,560	1,440
Staff Training	150	196
Professional fees	1,453	480
Bank charges	326	365
Paypal fees	631	415
Depreciation	2,070	2,490
	<u>6,190</u>	<u>5,386</u>

Rainbow Rehoming Centre
Financial Statements For Year Ended 31 August 2023

12. Tangible Assets	Motor Vehicles	Equipment & Fittings	Total
	£	£	£
Cost			
At 1 September 2022	15,840	19,372	35,212
Additions	0	0	0
At 31 August 2023	<u>15,840</u>	<u>19,372</u>	<u>35,212</u>
Depreciation			
At 1 September 2022	10,828	16,914	25,525
Charge for year	1,250	820	2,070
At 31 August 2023	<u>12,078</u>	<u>17,734</u>	<u>27,595</u>
Net Book Value			
At 31 August 2023	<u>3,762</u>	<u>1,638</u>	<u>5,400</u>
At 1 September 2022	<u>5,012</u>	<u>2,458</u>	<u>7,470</u>
13. Creditors: amounts falling due within one year		2023	2022
		£	£
Accruals		1,560	1,440
		<u>1,560</u>	<u>1,440</u>
14. Total charity funds		2023	2022
		£	£
Unrestricted funds		57,546	47,410
Restricted funds		261,087	250,228
		<u>318,633</u>	<u>297,638</u>