

Rainbow Rehoming Centre
(A Company Limited By Guarantee)
Financial Statements
For The Year Ended 31 August 2024

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Report of the trustees for the year ended 31 August 2024

The trustees are pleased to present their report together with the financial statements and independent examiner's report for the year ended 31 August 2024.

Reference and administration details

<u>Name</u>	Rainbow Rehoming Centre
<u>Charity Number</u>	NIC 102019
<u>Company Registration Number</u>	NI051496
<u>Principal Address</u>	4g Ballygudden Road Eglinton Londonderry BT47 3AF
<u>Independent Examiner</u>	Laurie Duffy FCA L Duffy & Co Chartered Accountants & Registered Auditors 12 Queen Street Derry BT48 7EG
<u>Bankers</u>	Danske Bank 127 Glenshane Road Londonderry BT47 2LN
<u>Trustees</u>	
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

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 72 dogs and 176 cats, and 6 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 248 RR 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'.

This year has been one of the worst years since we opened our doors in 1997 with endless requests to take cats and dogs into our care. This year saw a dramatic rise in the number of owners requesting help to pay their veterinary bills (we unfortunately, don't have the resources to help pay private vet bills) and a rise in the number of owners facing homelessness, physical and/or mental illness who could no longer look after their pets.

Approximately 95% of the dogs that came into our care last year were surrendered by their owners and 75% of these owners did not research the breed of their dog. The dog's range in age and most of them had no training and/or limited socialisation with people and other dogs - due to this, many of these dogs had developed behavioural issues. Also, most of the dogs had received no basic veterinary treatment, for example, vaccinations or parasite treatment. There was also an increase in the number of dogs with untreated medical conditions - some of which required specialist veterinary

treatments - one of these dogs was called Oscar, and his veterinary bill was approximately £8000!!!

95% of the cats that came into our care were stray and 90% of them were not neutered or microchipped and 80% of them were aged under 3 years old. We're increasingly seeing requests to help cats that have lived strictly indoors and 80% of these requests were due to the cat developing a behavioural issue or endless veterinary bills due to a stress related illness.

The number of requests to help with feral cats continues to rise and as usual 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.

This year we held our annual Pooches in the Park and Spooky Paws Walk the Walls events and we had a fantastic year as a partnered charity for Pets at Home Derry/Londonderry with their annual Easter and Santa Paws appeals being a huge success. Our annual calendar was another huge success.

Public support remains our main source of income and without the people who regularly support us, we couldn't continue our work.

Our supporters and public reach on our social media platforms continue to increase and we use our platforms to help find the animals in our care their forever homes, promote the good work our charity does and educate the public in all aspects of animal welfare and advice.

Our charity still relies greatly on the dedication and commitment of our volunteers - especially our long-term volunteers, some of whom have been with us for 25 years. We would like to take this 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. Unfortunately, we struggle to find new committed volunteers.

This year we reviewed the paperwork that we complete for every dog and cat that comes into our care – (which contains their previous history, including medical and behavioural), the assessment paperwork of the cat or dog in our care, the socialisation and training paperwork and the cat and dog's veterinary record.

We also looked at a few potential sites for a new Rainbow Rehoming Centre. Unfortunately, due to our limited funds we were outbid on each occasion.

This year we changed to a new logo. It was designed by the graphic design team at Learning Pool who are a local company. We absolutely love our new logo and are extremely grateful for all that Learning Pool did for us.

We offered staff and volunteers the opportunity to attend pet first aid training - some of which welcomed the opportunity and attended.

To help reduce the feral cat population in the North West, we carried out leaflet drops in a few areas, including the cityside and the waterside areas of Derry/Londonderry, Strathfoyle and Ballykelly.

This year we joined the Northern Ireland Companion Animal Welfare Group (NICAWG). This group was formed to improve the welfare of companion animals across Northern Ireland.

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 suitable site for a new Rainbow Rehoming Centre.

Because we haven't found a new site yet, we have no option but to do some repairs and cosmetic work to our current site. We may even have to replace our current cat isolation and sick bay portacabins due to their dilapidated state.

We plan to review and update our current adoption and volunteer paperwork

We plan to introduce the green, amber and red system to assess and manage our rescue dogs' behaviours; matching them with appropriate staff and volunteers based on their training levels and the dog's needs - ensuring a safe and supportive environment.

We also plan to get Rainbow Rehoming branded merchandise.

Financial review

The charity has had another successful year. In this difficult economic climate, the charity's income was £184,296 (2023 - £174,017) and there was a deficit of income over expenditure of £4,349 (2023 – surplus of £20,995).

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 2024 were £48,954 (2023 - £57,546).

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

Rainbow Rehoming Centre
Financial Statements For Year Ended 31 August 2024

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

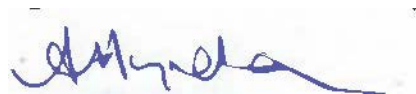
A resolution will be proposed at the AGM that L Duffy & Co be re-appointed as independent examiners to the charity for the ensuing year.

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

Signed on behalf of the charity's trustees on 20 May 2025 by

Anna Hyndman

Barbara Lowry 20 May 2025
(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 2024 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 May 2025

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 2024

	Notes	Unrestricted Funds £	Restricted funds £	2024 Total Funds £	2023 Total Funds £
Income and endowments					
Donations and legacies					
- Grants	5			0	20,000
- Gifts and donations	6	121,506		121,506	101,942
Charitable activities	7	41,932		41,932	36,353
Other trading activities	8	3,020		3,020	3,010
Investments			4,243	4,243	1,516
Other	9	13,595		13,595	11,196
Total income and endowments		180,053	4,243	184,296	174,017
Expenditure					
Raising funds		4,195		4,195	2,533
Charitable activities	10	179,031		179,031	144,299
Other	11	5,419		5,419	6,190
Total resources expended		188,645	0	188,645	164,788
Net incoming/(outgoing) resources		(8,592)	4,243	(4,349)	20,995
Reconciliation of Funds					
Total funds brought forward		57,546	261,087	318,633	297,638
Total Funds Carried Forward		48,954	265,330	314,284	318,633

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 2024

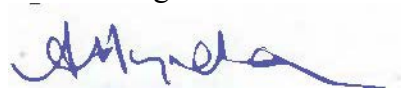
		2024	2023
		£	£
	Notes		
Fixed Assets			
Tangible assets	12	3,640	5,400
Current Assets			
Gift Aid		13,427	11,196
Cash at bank and in hand		298,887	303,597
		<u>312,304</u>	<u>314,793</u>
Creditors: amounts falling due within one year	13	(1,660)	(1,560)
Net current assets		<u>310,644</u>	<u>313,233</u>
Total assets less current liabilities		<u>314,284</u>	<u>297,638</u>
Funds of the charity			
Unrestricted funds		48,954	57,546
Restricted funds		265,330	261,087
Total charity funds	14	<u>314,284</u>	<u>318,633</u>

For the year ended 31 August 2024 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 May 2025 and were signed on its behalf by:



Anna Hyndman



Barbara Lowry **20 May 2025**
(Chairperson)

Notes to the Financial Statements Year Ended 31 August 2024

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 are 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.

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5. Grants	2024	2023
	£	£
Pets At Home	-	10,000
Jean Sainsbury Animal Welfare	-	10,000
	=	<u>20,000</u>
6. Income from Donations and Legacies	2024	2023
	£	£
Donations	121,506	96,942
Legacies	-	5,000
	<u>121,506</u>	<u>101,942</u>
7. Income from Charitable activities	2024	2023
	£	£
Dog rehoming	12,820	10,964
Cat rehoming	15,295	13,585
Kitten rehoming	0	0
Come in Dog/Pup	1,360	922
Come in Cat/Kitten	1,057	1,363
Reclaimed	125	65
Merchandise	0	0
Cat carriers	0	0
Wedding favours	0	180
Public fundraising	7,483	4,685
Collection boxes	2,780	3,525
Easy fundraising	89	0
Just Giving		0
Pet Plan	923	1,064
Support Pet Adoption	0	0
	<u>41,932</u>	<u>36,353</u>
8. Income from other trading activities	2024	2023
	£	£
Shop	0	0
Calendar sales	3,020	3,010
	<u>3,020</u>	<u>3,010</u>

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9. Other income	2024	2023
	£	£
Gift Aid	13,595	11,196
	<u>13,595</u>	<u>11,196</u>
10. Expenditure on charitable activities	2024	2023
	£	£
Food purchases	4,611	3,726
Other purchases		
Veterinary fees	65,971	47,065
Salaries	51,065	59,055
Sessional workers	37,946	17,703
Rent	6,450	5,160
Premises insurance	1,168	1,187
Electricity and heating	1,973	2,372
Motor and travel	2,760	3,794
Telephone and fax	1,794	1,516
Printing, postage and stationery	346	809
Repairs	674	119
Cleaning	1,864	978
Sundries	2,409	815
	<u>179,031</u>	<u>144,299</u>
11. Other expenditure	2024	2023
	£	£
Accountancy fees	1,660	1,560
Staff Training	54	150
Professional fees	825	1,453
Bank charges	313	326
Paypal fees	807	631
Depreciation	1,760	2,070
	<u>5,419</u>	<u>6,190</u>

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12. Tangible Assets	Motor Vehicles	Equipment & Fittings	Total
	£	£	£
Cost			
At 1 September 2023	15,840	19,372	35,212
Additions	0	0	0
At 31 August 2024	<u>15,840</u>	<u>19,372</u>	<u>35,212</u>
Depreciation			
At 1 September 2023	12,078	17,734	29,812
Charge for year	940	820	1,760
At 31 August 2024	<u>13,018</u>	<u>18,554</u>	<u>31,572</u>
Net Book Value			
At 31 August 2024	<u>2,822</u>	<u>818</u>	<u>3,640</u>
At 1 September 2023	<u>3,762</u>	<u>1,638</u>	<u>5,400</u>
13. Creditors: amounts falling due within one year		2024	2023
		£	£
Accruals		1,660	1,560
		<u>1,660</u>	<u>1,560</u>
14. Total charity funds		2024	2023
		£	£
Unrestricted funds		48,954	57,546
Restricted funds		265,330	261,087
		<u>314,284</u>	<u>318,633</u>