

Company Number 08121260

Charity Number 1155095

MOORVIEW RESCUE LIMITED

**A company limited by guarantee
and
a registered charity**

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2020

**HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ**

MOORVIEW RESCUE LIMITED

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020

The Directors, who are also Trustees for the purpose of Charity law, are pleased to present their report together with the financial statements of the Charitable Company for the year ended 31 March 2020.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

The Charitable Company is a Public Benefit Entity.

Objectives and activities

The object for which the Charitable Company is formed is:

1. To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain kennels and rescue homes or other facilities for the reception, care and treatment of such animals.
2. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage, and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

Moorview Rescue's area of operation is the whole of the UK and it achieved its charitable objects through the following activities: -

- The provision of shelter, veterinary care, rehabilitation, and rehoming services for animals in need.
- The neutering, vaccination, microchipping, and worm and flea treatment of every dog that leaves the rescue.
- Through a thorough process involving suitability checks, references, and the demonstration of commitment to owning a rescue animal, Moorview Rescue convey the responsibility of owning a pet to potential new owners, and in doing so aim to reduce the number of neglected or abandoned animals in the future.
- The provision of advice and support to owners of newly adopted animals who require further training assistance and special care.
- The promotion and advocacy of animal welfare issues and aiding the RSPCA in neglect cases, including cases involving dogs from illegal puppy farms and dog fighting rings.
- The majority of Moorview Rescue dogs and cats come from animal shelters, where lost, abandoned, or surrendered animals are taken. Due to a lack of resources and space, often these animals are euthanised within 7 days, if not claimed by the rescue. Moorview Rescue endeavours to take in these animals as a priority.

MOORVIEW RESCUE LIMITED

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

The Directors believe they have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit.

Achievements and performance

- The rescue successfully rehabilitated and rehomed approximately 89 dogs and 4 cats in the year ending 31 March 2020.
- Moorview Rescue has continued to promote humane behaviour towards animals through a strong social media presence and an active presence in the local community. Through a continued partnership with Pets at Home, the Rescue has continued to build awareness, access opportunities for support, and raise funds in store.
- The rescue had several special campaigns during the year for particular dogs – Storm who received various operations for severely deformed legs, Anna who came to us heavily pregnant and had 7 pups and Lola who gave birth on New Year's Eve to a lovely pup who we named Eve to name a few. They required a great deal of veterinary care including MRI scans, operations and medication. Thanks to the generosity of the public, the rescue was able to get the treatment these animals required to start them on their journey to rehabilitation and a new permanent home.
- Several successful fundraising events were held during the year. These included a Dog quiz night hosted by Sophie Kilford, Knaresborough information afternoon with thanks to Julie Clark, Guiseley dog fest, Vision Express Yeadon tombola and raffle, sponsored dog walks, online auction and bake sales. Christmas cards were also sold, along with fundraising at local shows and events in the community.
- The rescue installed a corridor and double glazing to the kennels to soundproof and make more comfortable for the dogs. We also installed new gated doors for safety.

Financial Review

Financial Summary

Total income of the Charitable Company for the year amounted to £119,090 (2019: £130,328) of which £101,815 (2019: all) related to the unrestricted funds.

Total charitable expenditure during the year amounted to £121,210 (2019: £154,910), of which £109,510 (2019: all) related to unrestricted funds. Included in total charitable expenditure are governance costs which amounted to £1,580 (2019: £1,649), all of which related to unrestricted funds.

The net deficit for the year amounted to £2,120 (2019: £24,582) and reserves carried forward at the year end amounted to £57,731 (2019: £59,851) of which £56,931 (2019: all) related to the unrestricted funds.

Principal Funding Sources

The principal funding sources in the year were grants and donations awarded from Support Adoption for Pets Santa Paws (£2,768), Emerald Trust (£15,000), Beaverbrooks (£975), Sister Lilly (£1,500), Beryl Evelt & Robert Luff Animal Welfare Trust Ltd (£2,500), The Animal Defence Trust (£1,000), Leeds Dog Training Club (£750), Vision Express Yeadon (£547), Animal Rescue Foundation (£4,775) and Animal Friends (£2,000).

MOORVIEW RESCUE LIMITED

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

Financial Review - continued

Reserves policy

Having regard inter alia to their legal duties of prudence and care, the Directors believe it is prudent for Moorview Rescue Limited to maintain minimum unrestricted non-designated reserves equivalent to at least 6 months core expenditure to provide the ability to:

- ensure that the Charitable Company does not become insolvent;
- meet unforeseen expenditure and provide flexibility in meeting growing demands;
- fund short-term deficits in income;
- ensure that the Charitable Company can meet its financial commitments;
- cover short term timing differences between income receipts and outgoing payments;
- give the Charitable Company time to consider other options to raise money or to cover operational costs and commitments should the decision be taken to wind the Charitable Company down.

Reserves are maintained through the generation of surpluses from delivery of activities, fundraising appeals and events, and shall be defined as unrestricted cash and debtors less liabilities. The current unrestricted undesignated reserves figure on 31 March 2020 amounted to £17,295, approximately 2 months core expenditure (excluding depreciation which is accounted for under designated funds). This is an improvement on the prior year and the Charitable Company has a stated aim to increase its level of free reserves over the next 2 to 5 years.

Going concern

The charity has been impacted by COVID and has not been able to open its doors to visitors but has continued actively rescuing and rehoming animals. The charity is reliant on donations both large and small and has received significant support during the lockdown period as donations and grants have continued to be received.

The Directors have a reasonable expectation that the Charitable Company has adequate resources to continue in existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the financial statements.

Plans for future periods

Moorview Rescue plans to continue its rescue services and animal welfare advocacy and aims to secure funding towards core activities going forward.

The rescue has plans to make car parking area available for volunteers and hard standing and shelters for the farm animals. We would also like to upgrade the kitchen area which has rising damp and leaking roof and would like to make provision for a laundry room in the rescue kennels

Further fundraising events have been organised, including a sponsored dog walk in Ripon and cake stalls as Pets at Home.

MOORVIEW RESCUE LIMITED

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

Reference and administrative details

Charity number	1155095
Company number	08121260
Principal Office and Registered Address	Moorview Farm Peat Lane Bewerley Harrogate HG3 5JF
Directors and Trustees	Joanne Louise Brydon Richard Darren Brydon (resigned 2 November 2020) Michael Richard Rooze (resigned 2 November 2020) Ruth Rooze (appointed 2 November 2020) Alexandra Jane Russell Alice Kate Di Domenico (resigned 22 September 2020)
Accountants	HPH Chartered Accountants 54 Bootham York YO30 7XZ
Independent Examiner	Sarah Wearing, FCA, DChA HPH Chartered Accountants 13 Hornbeam Square South Hornbeam Park Harrogate HG2 8NB

MOORVIEW RESCUE LIMITED

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

Structure, Governance and Management

Governing document

Moorview Rescue is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 June 2012, as amended by special resolutions dated 24 October 2013 and 28 November 2013. The Company received charitable status on 20 December 2013.

Appointment of Directors

The minimum number of directors under the Articles shall not be less than 3 but shall not be subject to any maximum.

Appointment of Directors

The Directors may at any time co-opt any person as a director, either to fill a casual vacancy or by way of addition to their number. Any person co-opted shall remain in office until the next Annual General Meeting, but shall then be eligible for re-election. At the first Annual General Meeting and at each following Annual General Meeting one-third of the Directors shall retire from office. The Directors to retire shall be those who have been longest in office since their last election or appointment. At the meeting at which a director retires the Charitable Company may appoint a new director in place of the retiring director. If standing for re-election the retiring director shall be deemed to have been re-elected, unless at the meeting it is expressly resolved not to replace the retiring director or a resolution for the re-election of the retiring director shall have been put to the meeting and lost.

Directors induction and training

Potential directors meet with the Chair of Directors and another director and are invited to attend a Directors' Meeting as an observer prior to consenting to being put forward for appointment. Due diligence is exercised in checking that there are no reasons as to why they should not be appointed as a director. New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Directors' decision-making processes, the business plan and recent financial performance of the Charitable Company. During their induction they meet key members of the Charitable Company and other directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role and relevant external training opportunities are brought to the attention of the Directors. Directors are also encouraged to visit activities delivered by the Charitable Company to facilitate their understanding of the work of the Charitable Company.

Organisation

The Directors administer the Charitable Company, and they meet quarterly. An Administrator is appointed by the Directors to manage the day-to-day operations of the Charitable Company. To facilitate effective operations, the Administrator has delegated authority, within terms of delegation approved by the Directors, for operational matters including finance, fundraising and project programme related activity.

The Directors who served during the year and up to the date of this report are set out in the Reference and Administration section.

MOORVIEW RESCUE LIMITED

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

Related parties

None of the Directors receives remuneration or other benefit from their work with the Charitable Company. Any connection between a director with a contracted organisation must be disclosed to the Directors in the same way as any other contractual relationship with a related party. Details of transactions with related parties are contained within the notes to the accounts.

Risk management

The Directors have a risk management strategy which comprises:

- an annual review of the risks the Charitable Company may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan;
- the implementation of procedures designed to minimise any potential impact on the Charitable Company should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the Charitable Company. This risk is managed by ensuring that the Charitable Company has adequate unrestricted cash reserves to cover any short-term cash fluctuations and deficits in income whilst alternative funding sources are sought.

Directors' responsibilities in relation to the financial statements

Company law requires the Directors to prepare financial statements that give a true and fair view of the state of affairs of the Charitable Company at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and enables them to ensure that the financial accounts comply with the Companies Act 2006 and applicable charity law. 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.

Exemption

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Directors on 28 March 2021 and signed on their behalf by:

.....
Ruth Rooze
Director

.....
Alexandra Jane Russell
Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORVIEW RESCUE LIMITED

I report to the Charitable Company Directors on my examination of the accounts of the Charitable Company for the year ended 31 March 2020.

This report is made solely to the Charitable Company's directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charitable Company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charitable Company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company, the Charitable Company's members as a body and the Charitable Company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charitable Company's trustees (and also its directors 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charitable Company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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:

1. accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.

Sarah Wearing, FCA, DChA
29 March 2021

HPH, Chartered Accountants
13 Hornbeam Square South
Hornbeam Park
Harrogate
HG2 8NB

MOORVIEW RESCUE LIMITED

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 31 MARCH 2020

	Note	Unrestricted funds £	Restricted funds £	Year ended 31 March 2020 £	Year ended 31 March 2019 £
INCOME					
Donations and legacies	3	82,518	17,275	99,793	106,567
Charitable activities	4	15,764		15,764	14,499
Other trading activities	5	3,520		3,520	9,240
Investments		13		13	22
TOTAL INCOME		101,815	17,275	119,090	130,328
EXPENDITURE					
Charitable activities	6	109,510	11,700	121,210	154,910
TOTAL EXPENDITURE		109,510	11,700	121,210	154,910
Net (expenditure) / income before transfers		(7,695)	5,575	(2,120)	(24,582)
Transfers between funds	11 & 12	4,775	(4,775)	-	-
Net movement in funds		(2,920)	800	(2,120)	(24,582)
Reconciliation of funds					
Total funds brought forward	11 & 12	59,851	-	59,851	84,433
Total funds carried forward	13	£ 56,931	£ 800	£ 57,731	£ 59,851

All activities derive from continuing operations.

The notes on pages 10 to 16 form part of the accounts.

MOORVIEW RESCUE LIMITED
(A company limited by guarantee)
BALANCE SHEET
YEAR ENDED 31 MARCH 2020
Company registration number: 08121260

	Note	31 March 2020		31 March 2019	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		39,636		49,387
CURRENT ASSETS					
Debtors	9		4,810		852
Cash at Bank and in hand			16,609		17,337
			21,419		18,189
LIABILITIES: amounts falling due within one year	10		(3,324)		(7,725)
NET CURRENT ASSETS			18,095		10,464
TOTAL ASSETS LESS CURRENT LIABILITIES			57,731		59,851
NET ASSETS			£ 57,731		£ 59,851
THE FUNDS OF THE CHARITY					
Restricted Funds	12		800		-
Unrestricted Funds					
- Designated Funds	11		39,636		49,387
- Undesignated Funds	11		17,295		10,464
TOTAL FUNDS	13		£ 57,731		£ 59,851

For the financial year ended 31 March 2020, the Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Charitable Company to obtain an audit of its accounts 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 accounts.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

Approved by the Directors on 28 March 2021 and signed on their behalf by:

.....
A J Russell
Director & Trustee

The notes on pages 10 to 16 form part of the accounts.

MOORVIEW RESCUE LIMITED

NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2020

1 GENERAL INFORMATION

The Charitable Company is a private company limited by guarantee, which is incorporated and registered in England and Wales (no. 08121260). It was registered as a Charity on 20 December 2013. The Charity number is 1155095.

The address of its registered office is Moorview Farm, Peat Lane, Bewerley, Harrogate, HG3 5JF.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charitable Company is small and has taken advantage of the exemption provided by Section 7 of FRS 102 and has not prepared a Cash Flow Statement.

Moorview Rescue Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Preparation of the accounts on a going concern basis

The charity has been impacted by COVID and has not been able to open its doors to visitors but has continued actively rescuing and rehoming animals. The charity is reliant on donations both large and small and has received significant support during the lockdown period as donations and grants have continued to be received.

The Directors have a reasonable expectation that the Charitable Company has adequate resources to continue in existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing the financial statements.

2.3 Income recognition

Income is recognised when the Charitable Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charitable Company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.4 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of charitable activities include those costs incurred by the Charitable Company in the delivery of its activities and services for its beneficiaries. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis as set out in note 6.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

MOORVIEW RESCUE LIMITED

NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2020

2 ACCOUNTING POLICIES (continued)

2.4 Support costs are those functions that assist the work of the Charitable Company but do not directly undertake charitable activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

2.5 Fund accounting

Restricted funds are funds which are used in accordance with specific restrictions imposed by

Unrestricted funds are funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Charitable Company.

Designated funds are funds set aside by Directors out of unrestricted general funds for specific future purposes or projects.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are included in the financial statements at their historical cost (in the case of donated assets, at their fair value at the date of acquisition), for items over £100.

Depreciation of tangible fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant & equipment	25% reducing balance
Fixtures & fittings	25% reducing balance
Motor vehicles	25% reducing balance
Log cabins	6 year straight line

2.7 Pension scheme

The Charitable Company pays defined contributions into personal pension plans for its employees. The assets of the schemes are held separately from those of the Charitable Company. Pension costs are charged in the Statement of Financial Activities and represent the contributions payable by the Charitable Company in the year.

2.8 Operating leases

Rentals payable under operating leases are charged on a straight line basis over the lease term.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Creditors and provisions

Creditors and provisions are recognised where the Charitable Company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

MOORVIEW RESCUE LIMITED

NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2020

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
3 DONATIONS AND LEGACIES				
Donations and covenants	62,250	8,000	70,250	55,090
Grant income	20,268	9,275	29,543	51,477
	<u>£ 82,518</u>	<u>£ 17,275</u>	<u>£ 99,793</u>	<u>£ 106,567</u>

In 2019, no income from donations and legacies related to restricted funds.

The Charitable Company also benefits greatly from the involvement and enthusiastic support of its many volunteers. Volunteers donate their time through the following activities: administration, reception cover, dog walking, event planning and fundraising. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

The Charitable Company also received donations of Dog food throughout the year, which the Charitable Company has been unable to ascertain the value of.

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
4 CHARITABLE ACTIVITIES				
Adoptions	15,764	-	15,764	14,499
	<u>£ 15,764</u>	<u>£ -</u>	<u>£ 15,764</u>	<u>£ 14,499</u>

In 2019, no income from charitable activities related to restricted funds.

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
5 OTHER TRADING ACTIVITIES				
Fundraising	2,688	-	2,688	8,572
Petplan Commission	304	-	304	668
Insurance income	528	-	528	-
	<u>£ 3,520</u>	<u>£ -</u>	<u>£ 3,520</u>	<u>£ 9,240</u>

In 2019, no income from other trading activities related to restricted funds.

MOORVIEW RESCUE LIMITED

NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2020

6 ANALYSIS OF TOTAL EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
6.1 Charitable activities				
Cost of Fundraising	2,427	-	2,427	5,968
Micro Chipping	64	-	64	-
Pet Food	238	-	238	153
Vet Bills	-	10,700	10,700	15,617
Other Direct Costs	1,194	-	1,194	286
Kennels and Care Charges	52,211	-	52,211	57,132
Staff Costs	19,308	-	19,308	41,449
Subcontractors	1,694	-	1,694	-
Repairs and Renewals	2,989	1,000	3,989	4,049
Insurance	2,041	-	2,041	1,805
Gas, Water and Electric	3,600	-	3,600	2,082
Bank Charges	762	-	762	781
Office Expenses	2,044	-	2,044	3,119
Advertising and PR	150	-	150	465
Other Admin Expenses	15,091	-	15,091	15,199
Motor Expenses	4,117	-	4,117	5,043
Volunteer Expenses	-	-	-	113
Support Costs	1,580	-	1,580	1,649
	<u>£ 109,510</u>	<u>£ 11,700</u>	<u>£ 121,210</u>	<u>£ 154,910</u>
6.2 Support costs				
Accountancy	780	-	780	1,049
Independent Examiner Fee	800	-	800	600
	<u>£ 780</u>	<u>£ -</u>	<u>£ 1,580</u>	<u>£ 1,649</u>

In 2019, no expenditure on charitable activities related to restricted funds.

	Total 2020 £	Total 2019 £
7 EMPLOYEE INFORMATION		
Wages and Salaries	18,955	40,925
Employer Pension Contributions	353	524
	<u>£ 19,308</u>	<u>£ 41,449</u>

No employee earned £60,000 per annum or more in the year.

Number of employees

The average head count of employees on the payroll for the year ended March 2020 was 2 (March 2019 - 3).

The key management personnel of the Charitable Company comprise the Directors. The total employee benefits of the key management personnel was £nil (March 2019 - £nil).

MOORVIEW RESCUE LIMITED

NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2020

8 TANGIBLE FIXED ASSETS

	Plant & Equipment	Fixtures & Fittings	Motor Vehicles	Log Cabins	Total
Cost	£	£	£	£	£
At 1 April 2019	6,272	504	11,859	68,903	87,538
Additions	584	4,572	-	-	5,156
At 31 March 2020	6,856	5,076	11,859	68,903	92,694
Depreciation					
At 1 April 2019	3,924	248	5,926	28,053	38,151
Charge for year	733	1,207	1,483	11,484	14,907
At 31 March 2020	4,657	1,455	7,409	39,537	53,058
Net Book Amounts					
At 31 March 2020	£ 2,199	£ 3,621	£ 4,450	£ 29,366	£ 39,636
At 31 March 2019	£ 2,348	£ 256	£ 5,933	£ 40,850	£ 49,387

Assets with a net book value of £nil (2019 - £nil) related to restricted funds.

All fixed assets are used in the furtherance of the Charitable Company's objects.

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
9 DEBTORS				
Gift Aid	4,688	-	4,688	779
Accrued income	103	-	103	73
Social security and other taxes	19	-	19	-
	£ 4,810	£ -	£ 4,810	£ 852

In 2019, no Debtors related to restricted funds.

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
10 LIABILITIES: Amounts falling due within one year				
Trade Creditors	2,144	-	2,144	5,088
Accruals	1,100	-	1,100	2,500
Pension Creditor	-	-	-	137
Moorview Kennels & Cattery Limited	80	-	80	-
	£ 3,324	£ -	£ 3,324	£ 7,725

In 2019, no Creditors related to restricted funds.

MOORVIEW RESCUE LIMITED

NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2020

11 UNRESTRICTED FUNDS

	Balance 01/04/2019	Income	Expenditure	Transfers	Balance 31/03/2020
	£	£	£	£	£
Undesignated fund					
- free reserves	10,464	101,815	(94,603)	(381)	17,295
Designated fund					
- fixed assets	49,387	-	(14,907)	5,156	39,636
	<u>£ 59,851</u>	<u>£ 101,815</u>	<u>£ (109,510)</u>	<u>£ 4,775</u>	<u>£ 56,931</u>

The designated fund represents the net book value of the Charitable Company's fixed assets, which are held to enable the Charitable Company to achieve its charitable objects.

The transfers in the year represent restricted monies received for the purchase of fixed assets and unrestricted funds used for fixed assets costs.

	Balance 01/04/2019	Income	Expenditure	Transfers	Balance 31/03/2019
	£	£	£	£	£
Undesignated fund					
- free reserves	26,463	130,328	(140,581)	(5,746)	10,464
Designated fund					
- fixed assets	57,970	-	(14,329)	5,746	49,387
	<u>£ 84,433</u>	<u>£ 130,328</u>	<u>£ (154,910)</u>	<u>£ -</u>	<u>£ 59,851</u>

12 RESTRICTED FUNDS

	Balance 01/04/2019	Income	Expenditure	Transfers	Balance 31/03/2020
	£	£	£	£	£
Vet Bills	-	11,500	(10,700)	-	800
Parking Area	-	1,000	(1,000)	-	-
Kennel Doors	-	4,775	-	(4,775)	-
	<u>£ -</u>	<u>£ 17,275</u>	<u>£ (11,700)</u>	<u>£ (4,775)</u>	<u>£ 800</u>

No restricted funds held in 2019

Vet Bills

Monies were raised to cover the Vet Bills of the charity including a large operation for Storm. This includes a grant from The Beryl Evetts and Robert Luff Animal Welfare Trust Ltd for £2,500 and from the Animal Friends for £2,000.

Parking Area

Grant received for the repairs for the new parking area.

Kennel Doors

Grant received for the new Kennel Doors from Animal Rescue Foundation.

MOORVIEW RESCUE LIMITED

NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2020

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Current assets	Current liabilities	Total
	£	£	£	£
Current year				
Restricted funds	-	800	-	800
General fund	-	20,618	(3,324)	17,294
Designated funds	39,636	-	-	39,636
	<u>£ 39,636</u>	<u>£ 21,418</u>	<u>£ (3,324)</u>	<u>£ 57,730</u>
	Tangible fixed assets	Current assets	Current liabilities	Total
	£	£	£	£
Comparative year				
General fund	-	18,189	(7,725)	10,464
Designated funds	49,387	-	-	49,387
	<u>£ 49,387</u>	<u>£ 18,189</u>	<u>£ (7,725)</u>	<u>£ 59,851</u>

14 TRANSACTIONS WITH DIRECTORS, CONNECTED PERSONS AND RELATED PARTIES

Transactions with Directors

The Directors of the Charitable Company do not receive any remuneration or benefits by virtue of being a Director and were not reimbursed for travelling expenses in the year (2019 - £nil) to attend meetings.

Moorview Kennels & Cattery Limited

A management contract exists between the Charitable Company and Moorview Kennels & Cattery Limited. Management charges of £52,211 (2019 - £57,132) were paid to Moorview Kennels & Cattery Limited for the provision of kennelling services provided to the Charitable Company. At the year end the Moorview Kennels & Cattery Limited was owed £80 from the Charitable Company

J Brydon and R Brydon were both Director and Trustee of the Charitable Company, and a Director of Moorview Kennels & Cattery Limited.

15 TAXATION

As a registered charity, Moorview Rescue Limited is exempt from the tax on income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Company.