

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 2022**

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

# MOORVIEW RESCUE LIMITED

## DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 2022.

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/fostering 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 and fosterers of animals that were in/are in our care who require further training assistance and special care.
- Moorview Rescue will also assist in the event of personal circumstances changing within the animals home.
- Moorview Rescue will also take in dogs with long-term health needs who may otherwise be put to sleep. These dogs receive life long care from the rescue, covering their veterinary bills.
- Animal welfare is vital and by education and supporting owners and the wider community we aim to reduce the number of animals coming into rescue by offering advice and support through our prevention into rescue scheme and rehabilitation training for animals with complex needs.

# MOORVIEW RESCUE LIMITED

## DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

- The majority of Moorview Rescue dogs come from owner hand ins and 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.

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 dogs and continued to care for dogs in long term foster in the year ending 31 March 2022.
- Moorview Rescue has continued to promote humane behaviour towards animals through social media presence and an active presence in the local community.
- Several successful fundraising events were held during the year. These included a Christmas Fayre, A Summer Fun Day, Doggy Carverys, Carboot Sales, Bingo nights, Raffles and Tombolas throughout the financial year.

### **Financial Review**

#### Financial Summary

Total income of the Charitable Company for the year amounted to £56,504 (2021: £123,076) of which £56,188 (2021: £121,076) related to the unrestricted funds.

Total charitable expenditure during the year amounted to £54,949 (2021: £119,133), of which £54,643 (2021: £116,333) related to unrestricted funds. Included in total charitable expenditure are governance costs which amounted to £3,993 (2021: £1,093), all of which related to unrestricted funds.

The net surplus for the year amounted to £1,545 (2021: Surplus £3,943) and reserves carried forward at the year-end amounted to £63,219 (2021: £61,674) of which £45,294 (2021: £41,143) related to the free reserves. The charity benefitted from two large grants and two legacies during the year which has helped with the reduced income from donations, fundraising and adoption income.

#### Principal Funding Sources

The principal funding sources in the year were grants and donations awarded from The Emerald Foundation (£10,000) and Sister Lilly (£3,000) and two Legacies totaling £15,000.

# MOORVIEW RESCUE LIMITED

## DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (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 2022 amounted to £45,294, approximately 10 months of the current core expenditure.

#### Going concern.

The Charitable Company was impacted by the COVID-19 lockdowns and took steps to restructure and reduce its cost base going forward to ensure the charity's ability to continue to provide its services. The Charitable Company is reliant on donations both large and small and has increased its fundraising activities.

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.

Moorview Rescue will support people struggling with their personal circumstances, or with training a "difficult" dog, to help them to keep their pet (to avoid that dog going into rescue). We will continue to offer the same support to our fosterer and adopters.

Further fundraising events have been organised, including car boot sales, raffles, a summer fun day, a fashion show, quiz nights and attending community events such as The Otley Victorian Fayre. The charity will continue to fundraise through our online presence.

# MOORVIEW RESCUE LIMITED

## DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

### Financial Review - continued

#### Reserves policy

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- 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;
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# MOORVIEW RESCUE LIMITED

## DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

### Reference and administrative details

Charity number 1155095

Company number 08121260

Registered Address 54 Bootham  
YORK  
YO30 7XZ

### Directors and Trustees

Lynne Susan Andrews (appointed 19 April 2021)  
Abigail Victoria Andrews (appointed 19 April 2021)  
Julia Ward (appointed 24 May 2021)  
Dr Helen Veronica Stewart Turner (appointed 24 May 2021)  
Mr Lee Ward (appointed 15 November 2021)

Ruth Elizabeth Allen (appointed 24 May 2021)  
(resigned 23 August 2021)  
Daniel Roger Whiteley (appointed 19 April 2021)  
(resigned 21 September 2021)  
Elizabeth Sophie Hancock (appointed 19 April 2021)  
(resigned 21 May 2021)  
Ruth Rooze (resigned 18 May 2021)  
Joanne Louise Brydon (resigned 18 May 2021)  
Alexandra Jane Russell (resigned 7 April 2021)

Accountants HPH  
Chartered Accountants  
54 Bootham  
York  
YO30 7XZ

Independent Examiner Sarah Wearing, FCA, DChA  
HPH  
Chartered Accountants  
Conyngham Hall Business Centre  
Bond End  
KNARESBOROUGH  
North Yorkshire  
HG5 9AY

# MOORVIEW RESCUE LIMITED

## DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (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.

#### 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 fortnightly. 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 such as the responsibility for rehoming.

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 2022 (CONTINUED)

### Related parties

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 or trustees are contained within the notes to the accounts (note 14).

### 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.

The directors have made large strides in the year to restructure the Charitable Company to ensure they have adequate unrestricted cash reserves to cover cash fluctuations.

### **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 30 March 2023 and signed on their behalf by:

Lynne Andrews  
Director

Helen Turner  
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 2022.

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  
30 March 2023

HPH, Chartered Accountants  
Conyngnam Hall Business Centre  
Bond End  
KNARESBOROUGH  
North Yorkshire  
HG5 9AY

# MOORVIEW RESCUE LIMITED

(A company limited by guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	Year ended 31 March 2022 £	Year ended 31 March 2021 £
<b>INCOME</b>					
Donations and legacies	3	48,064	316	48,380	118,227
Charitable activities	4	2,800	-	2,800	3,820
Other trading activities	5	5,322	-	5,322	1,028
Investments		2	-	2	1
<b>TOTAL INCOME</b>		<b>56,188</b>	<b>316</b>	<b>56,504</b>	<b>123,076</b>
<b>EXPENDITURE</b>					
Charitable activities	6	54,643	316	54,959	119,133
<b>TOTAL EXPENDITURE</b>		<b>54,643</b>	<b>316</b>	<b>54,959</b>	<b>119,133</b>
Net income before transfers		1,545	-	1,545	3,943
Transfers between funds	11	-	-	-	-
<b>Net movement in funds</b>		<b>1,545</b>	<b>-</b>	<b>1,545</b>	<b>3,943</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	11	61,674	-	61,674	57,731
<b>Total funds carried forward</b>	<b>13</b>	<b>£ 63,219</b>	<b>£ -</b>	<b>£ 63,219</b>	<b>£ 61,674</b>

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 2022**  
Company registration number: 08121260

	Note	31 March 2022		31 March 2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	<b>8</b>		17,925		20,531
<b>CURRENT ASSETS</b>					
Debtors	<b>9</b>		2,952		1,258
Cash at Bank and in hand			44,262		44,690
			47,214		45,948
<b>LIABILITIES: amounts falling due within one year</b>	<b>10</b>		(1,920)		(4,805)
<b>NET CURRENT ASSETS</b>			45,294		41,143
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			63,219		61,674
<b>NET ASSETS</b>			£ 63,219		£ 61,674
<b>THE FUNDS OF THE CHARITY</b>					
Restricted Funds			-		-
Unrestricted Funds					
- Designated Funds	<b>11</b>		17,925		20,531
- Undesignated Funds	<b>11</b>		45,294		41,143
<b>TOTAL FUNDS</b>	<b>13</b>		£ 63,219		£ 61,674

For the financial year ended 31 March 2022, 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 30 March 2023 and signed on their behalf by:

.....  
Lynne Andrews  
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 2022

### 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 54 Bootham, YORK, YO30 7XZ.

### 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 Charitable Company was impacted by the COVID-19 lockdowns and took steps to restructure and reduce its cost base going forward to ensure the charity's ability to continue to provide its services. The Charitable Company is reliant on donations both large and small and has increased its fundraising activities.

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 2022

### 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 donors.

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 Operating leases

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

#### 2.8 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.

#### 2.9 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.

#### 2.10 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 2022

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>3 DONATIONS AND LEGACIES</b>				
Donations and covenants	19,564	316	19,880	60,727
Legacies	15,000	-	15,000	-
Grant income	13,500	-	13,500	57,500
	<u>£ 48,064</u>	<u>£ 316</u>	<u>£ 48,380</u>	<u>£ 118,227</u>

In 2021, £2,000 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, 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 2022	Total 2021
	£	£	£	£
<b>4 CHARITABLE ACTIVITIES</b>				
Adoptions	2,800	-	2,800	3,820
	<u>£ 2,800</u>	<u>£ -</u>	<u>£ 2,800</u>	<u>£ 3,820</u>

In 2021, no income from charitable activities related to restricted funds.

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
<b>5 OTHER TRADING ACTIVITIES</b>				
Fundraising	4,559	-	4,559	403
Petplan Commission	763	-	763	625
	<u>£ 5,322</u>	<u>£ -</u>	<u>£ 5,322</u>	<u>£ 1,028</u>

In 2021, no income from other trading activities related to restricted funds.

# MOORVIEW RESCUE LIMITED

## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2022

### 6 ANALYSIS OF TOTAL EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>6.1 Charitable activities</b>				
Cost of Fundraising	404	-	404	148
Pet Food	383	-	383	216
Vet Bills	9,714	316	10,030	6,274
Other Direct Costs	-	-	-	2,829
Kennels and Care Charges	12,812	-	12,812	44,116
Staff Costs	8,442	-	8,442	18,561
Subcontractors	-	-	-	672
Consultancy Costs	8,222	-	8,222	-
Rental Costs	1,934	-	1,934	-
Repairs and Renewals	161	-	161	12,258
Insurance	283	-	283	2,694
Gas, Water and Electric	600	-	600	3,600
Bank Charges	308	-	308	691
Office Expenses	1,420	-	1,420	1,785
Advertising and PR	375	-	375	1,559
Sundry expenses	582	-	582	1,034
Depreciation	3,195	-	3,195	19,105
Motor Expenses	1,815	-	1,815	2,458
Volunteer Expenses	-	-	-	40
Support Costs	3,993	-	3,993	1,093
	<u>£ 54,643</u>	<u>£ 316</u>	<u>£ 54,959</u>	<u>£ 119,133</u>
<b>6.2 Support costs</b>				
Accountancy	249	-	249	293
Independent Examiner Fee	800	-	800	800
Legal and Professional Fees	2,944	-	2,944	-
	<u>£ 3,993</u>	<u>£ -</u>	<u>£ 3,993</u>	<u>£ 1,093</u>

In 2021, £2,800 of charitable expenditure related to restricted funds.

	Total 2021 £	Total 2020 £
<b>7 EMPLOYEE INFORMATION</b>		
Wages and Salaries	8,442	18,561
Employer Pension Contributions	-	-
	<u>£ 8,442</u>	<u>£ 18,561</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 2022 was 1 (March 2021 - 1).

The key management personnel of the Charitable Company comprise the Directors. The total employee benefits of the key management personnel was £nil (March 2021 - £nil).

# MOORVIEW RESCUE LIMITED

## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2022

### 8 TANGIBLE FIXED ASSETS

	Plant & Equipment	Fixtures & Fittings	Motor Vehicles	Log Cabins	Total
Cost	£	£	£	£	£
At 1 April 2021	6,856	5,076	11,859	68,903	92,694
Additions	589	-	-	-	589
Disposals	-	-	(1,719)	-	(1,719)
At 31 March 2022	7,445	5,076	10,140	68,903	91,564
<b>Depreciation</b>					
At 1 April 2021	5,632	4,559	8,626	53,346	72,163
Charge for year	432	22	827	1,914	3,195
Disposal in year	-	-	(1,719)	-	(1,719)
At 31 March 2022	6,064	4,581	7,734	55,260	73,639
<b>Net Book Amounts</b>					
At 31 March 2022	£ 1,381	£ 495	£ 2,406	£ 13,643	£ 17,925
At 31 March 2021	£ 1,224	£ 517	£ 3,233	£ 15,557	£ 20,531

Assets with a net book value of £nil (2021 - £nil) related to restricted funds.

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

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>9 DEBTORS</b>				
Gift Aid	2,554	-	2,554	1,258
Prepayments	398	-	398	-
	£ 2,952	£ -	£ 2,952	£ 1,258

In 2021, no Debtors related to restricted funds.

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>10 LIABILITIES: Amounts falling due within one year</b>				
Trade Creditors	-	-	-	2,524
Accruals	1,920	-	1,920	2,060
Social security and other taxes	-	-	-	221
	£ 1,920	£ -	£ 1,920	£ 4,805

In 2021, no Creditors related to restricted funds.



# MOORVIEW RESCUE LIMITED

## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2022

### 11 UNRESTRICTED FUNDS

	Balance 01/04/2021	Income	Expenditure	Transfers	Balance 31/03/2022
	£	£	£	£	£
<b>Undesignated fund</b>					
- free reserves	41,143	56,188	(51,448)	(589)	45,294
<b>Designated fund</b>					
- fixed assets	20,531	-	(3,195)	589	17,925
Balance at 31 March 2022	£ 61,674	£ 56,188	£ (54,643)	£ -	£ 63,219

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 01/04/2020	Income	Expenditure	Transfers	Balance 31/03/2021
	£	£	£	£	£
<b>Undesignated fund</b>					
- free reserves	17,295	121,076	(97,228)	-	41,143
<b>Designated fund</b>					
- fixed assets	39,636	-	(19,105)	-	20,531
Balance at 31 March 2021	£ 56,931	£ 121,076	£ (116,333)	£ -	£ 61,674

### 12 RESTRICTED FUNDS

	Balance 01/04/2021	Income	Expenditure	Transfers	Balance 31/03/2022
	£	£	£	£	£
Vet Bills	-	316	(316)	-	-
Balance at 31 March 2022	£ -	£ 316	£ (316)	£ -	£ -

	Balance 01/04/2020	Income	Expenditure	Transfers	Balance 31/03/2021
	£	£	£	£	£
Vet Bills	800	2,000	(2,800)	-	-
Balance at 31 March 2021	£ 800	£ 2,000	£ (2,800)	£ -	£ -

#### Vet Bills

The monies received relate to individual donations for Vet Bills.

# MOORVIEW RESCUE LIMITED

## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2022

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>Tangible fixed assets</b>	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>
<i>Current year</i>	£	£	£	£
Restricted funds	-	-	-	-
General fund	-	47,214	(1,920)	45,294
Designated funds	17,925	-	-	17,925
	<hr/>	<hr/>	<hr/>	<hr/>
Balance at 31 March 2022	£ 17,925	£ 47,214	£ (1,920)	£ 63,219
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>Tangible fixed assets</b>	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>
<i>Comparative year</i>	£	£	£	£
Restricted funds	-	-	-	-
General fund	-	45,948	(4,805)	41,143
Designated funds	20,531	-	-	20,531
	<hr/>	<hr/>	<hr/>	<hr/>
Balance at 31 March 2021	£ 20,531	£ 45,948	£ (4,805)	£ 61,674
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 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 (2021 - £nil) to attend meetings.

#### *Moorview Kennels & Cattery Limited*

A management contract existed between the Charitable Company and Moorview Kennels & Cattery Limited. Management charges of £nil (2021 - £44,116) were paid to Moorview Kennels & Cattery Limited for the provision of kennelling services provided to 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 during the year and have since resigned as trustees.

During the year £600 was reimbursed to J Brydon and R Brydon for recharged electricity costs (2021 - £3,600).

### 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.