

REGISTERED COMPANY NUMBER: 05735159 (England and Wales)
REGISTERED CHARITY NUMBER: 1117113

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
EDEN ANIMAL RESCUE

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

EDEN ANIMAL RESCUE

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for the Year Ended 31 March 2025**

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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

Eden Animal Rescue has been caring for animals since 1995.

As well as welfare needs and behavioural work, we also pay veterinary bills for annual vaccinations, neutering, any treatment required and micro-chipping for the dogs and cats. While an animal is with us we provide care, companionship and understanding and do all we can to find it a good home.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity objectives are set out in the amended Memorandum of Association dated July 2023.

- 1 To prevent cruelty to animals and relieve the suffering and distress of all animals in need of care and attention.
- 2 To help neglected or unwanted animals, to arrange for the provision of good homes for them.
- 3 To ensure that the animal is released to an approved home only, to maintain an interest in its welfare and to take the animal back into the care of the Charity if the owner is unable to care for it in a proper manner.
- 4 To ensure that such animals are not euthanised other than on the recommendation and advice of a veterinary surgeon.

Significant activities

To achieve our objectives, we operate our Rescue Centre at Moorlands Head Farm. We believe all animals deserve a chance at finding a home so the charity continues to accept feral cats and dogs with behavioural issues. Many charities will not accept these animals and much time is devoted to our more challenging residents to give them the best chance possible. We remain very proud of our policy in not euthanising animals except after the advice and recommendation of a veterinary surgeon.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2024-25 we re-homed 184 cats and kittens, 31 dogs and puppies and 11 small furries like rabbits, guinea pigs and ferrets. But at the same time we took in 249 cats and kittens, 32 dogs and 11 small furries. The number of dogs taken in and re-homed reflects the impact of the transition to the new kennel block. They came from diverse backgrounds and with an equally wide range of behaviours and problems to which we had to respond. We continued to make use of Frame, Swift and Partners as our vets and were able to work closely with them to ensure the animals who came to us received the best of care.

FINANCIAL REVIEW

Financial position

The Charity's financial position at the end of the financial period remains sound but the pressures of the rising costs of the building work mean that our finances are constantly under review. To meet the costs of the building work the Trustees entered into a commercial mortgage with Barclays Bank at the end of 2024.

Reserves policy

Our reserve policy was reviewed by the Board of Trustees and remained at £300,000. The Reserve Fund's purpose is to ensure the Charity can function for up to one year in an emergency or crisis. This policy was introduced after the Foot & Mouth outbreak in Cumbria. Income essentially dried up at that time and the Charity only just survived.

Trustees will continue to review the reserve policy amount on an annual basis.

**Report of the Trustees
for the Year Ended 31 March 2025**

FUTURE PLANS

Now that the new kennel block has been completed the Trustees will be turning their attention to repurposing the "old" kennel unit and raising the money to complete that work.

The Trustees continue to work on reviewing the administrative procedures of the Charity and a number of revised or new policies have been put in place and others are still being worked on. All new policies have a review timescale built in.

In the coming year the Trustees will be reviewing the Charity's Business Plan to reflect the challenges we face in the future.

The Trustees are continuing their efforts to widen the support of the Charity through increasing membership, volunteering and attracting more people to think about becoming Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trustees meet regularly and are responsible for managing such areas as finance, staffing, risk management and development of the charity. Responsibility for the day to day operation of the rescue centre is delegated to the General Manager with the support of Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05735159 (England and Wales)

Registered Charity number

1117113

Registered office

17-19 Market Street
Kirkby Stephen
Cumbria
CA17 4QS

Trustees

Mrs J Whitfield
C W Cheetham
Mrs F V Flower
R G Holder
D H Simmons
Dr S Albone
D Robertson

Independent Examiner

John Andrew FCA
John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

Approved by order of the board of trustees on 24 June 2025 and signed on its behalf by:

C W Cheetham - Trustee

**Independent Examiner's Report to the Trustees of
Eden Animal Rescue**

Independent examiner's report to the trustees of Eden Animal Rescue ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (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 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 charity'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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 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.

John Andrew FCA
The Institute of Chartered Accountants in England and Wales

John Andrew Chartered Accountants
17-19 Market Street
KIRKBY STEPHEN
Cumbria
CA17 4QS

24 June 2025

EDEN ANIMAL RESCUE

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	248,844	153,193	402,037	411,276
Charitable activities					
Promoting & Providing Animal Welfare	5	25,950	-	25,950	32,099
Other trading activities	3	190,184	-	190,184	147,784
Investment income	4	17,006	-	17,006	18,449
Total		<u>481,984</u>	<u>153,193</u>	<u>635,177</u>	<u>609,608</u>
EXPENDITURE ON					
Raising funds	6	13,959	7,071	21,030	18,320
Charitable activities					
Promoting & Providing Animal Welfare	7	395,707	78,219	473,926	310,101
Charity Shop Penrith & Kirkby Stephen		73,371	-	73,371	56,856
Total		<u>483,037</u>	<u>85,290</u>	<u>568,327</u>	<u>385,277</u>
NET INCOME/(EXPENDITURE)		(1,053)	67,903	66,850	224,331
RECONCILIATION OF FUNDS					
Total funds brought forward		2,614,043	8,900	2,622,943	2,398,612
TOTAL FUNDS CARRIED FORWARD		<u><u>2,612,990</u></u>	<u><u>76,803</u></u>	<u><u>2,689,793</u></u>	<u><u>2,622,943</u></u>

The notes form part of these financial statements

Statement of Financial Position
31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	13	2,525,278	76,172	2,601,450	1,965,612
CURRENT ASSETS					
Debtors	14	53,893	-	53,893	141,775
Cash at bank and in hand		526,448	631	527,079	626,241
		<u>580,341</u>	<u>631</u>	<u>580,972</u>	<u>768,016</u>
CREDITORS					
Amounts falling due within one year	15	(81,519)	-	(81,519)	(109,587)
NET CURRENT ASSETS		<u>498,822</u>	<u>631</u>	<u>499,453</u>	<u>658,429</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,024,100</u>	<u>76,803</u>	<u>3,100,903</u>	<u>2,624,041</u>
CREDITORS					
Amounts falling due after more than one year	16	(411,110)	-	(411,110)	(1,098)
NET ASSETS		<u>2,612,990</u>	<u>76,803</u>	<u>2,689,793</u>	<u>2,622,943</u>
FUNDS	18				
Unrestricted funds				2,612,990	2,614,043
Restricted funds				<u>76,803</u>	<u>8,900</u>
TOTAL FUNDS				<u>2,689,793</u>	<u>2,622,943</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Statement of Financial Position - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2025 and were signed on its behalf by:

C W Cheetham - Trustee

R G Holder - Trustee

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Statement of Cash Flows for the Year Ended 31 March 2025

	Notes	31/3/25 £	31/3/24 £
Cash flows from operating activities			
Cash generated from operations	1	236,613	238,454
Interest paid		(3,557)	-
Net cash provided by operating activities		<u>233,056</u>	<u>238,454</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(787,636)	(1,008,701)
Interest received		10,975	10,944
Net cash used in investing activities		<u>(776,661)</u>	<u>(997,757)</u>
Cash flows from financing activities			
New loans in year		500,000	-
Loan repayments in year		(55,557)	-
Net cash provided by financing activities		<u>444,443</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>(99,162)</u>	<u>(759,303)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>626,241</u>	<u>1,385,544</u>
Cash and cash equivalents at the end of the reporting period		<u><u>527,079</u></u>	<u><u>626,241</u></u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Notes to the Statement of Cash Flows for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/25 £	31/3/24 £
Net income for the reporting period (as per the Statement of Financial Activities)	66,850	224,331
Adjustments for:		
Depreciation charges	151,798	32,174
Interest received	(10,975)	(10,944)
Interest paid	3,557	-
Decrease/(increase) in debtors	87,882	(113,134)
(Decrease)/increase in creditors	(62,499)	106,027
Net cash provided by operations	<u>236,613</u>	<u>238,454</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	626,241	(99,162)	527,079
	<u>626,241</u>	<u>(99,162)</u>	<u>527,079</u>
Debt			
Debts falling due within 1 year	-	(33,333)	(33,333)
Debts falling due after 1 year	-	(411,110)	(411,110)
	<u>-</u>	<u>(444,443)</u>	<u>(444,443)</u>
Total	<u>626,241</u>	<u>(543,605)</u>	<u>82,636</u>

The notes form part of these financial statements

EDEN ANIMAL RESCUE

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Short leasehold	- 20% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 12.5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations	245,045	74,058
Gift aid	16,883	6,843
Legacies	96,357	313,508
Grants	25,000	-
Membership subscriptions	1,375	1,030
Collecting boxes	9,809	8,768
Funeral collections	7,568	7,069
	<u>402,037</u>	<u>411,276</u>

Grants received, included in the above, are as follows:

	31/3/25	31/3/24
	£	£
Various Incoming unrestricted grants	<u>25,000</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Fundraising events	23,146	20,823
Shop income	157,249	116,221
Sponsorships	1,155	3,355
Social lotteries	8,248	6,945
Commissions received	386	440
	<u>190,184</u>	<u>147,784</u>

4. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Rents received	6,031	7,505
Deposit account interest	10,529	10,925
Other interest receivable	446	19
	<u>17,006</u>	<u>18,449</u>

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		31/3/25	31/3/24
	Activity	£	£
Animal fees - dogs	Promoting & Providing Animal Welfare	5,220	8,040
Animal fees - cats	Promoting & Providing Animal Welfare	5,084	7,155
Animal fees - kittens	Promoting & Providing Animal Welfare	9,120	9,655
Merchandise	Promoting & Providing Animal Welfare	3,932	3,291
Donated Goods	Promoting & Providing Animal Welfare	160	620
Jenny whitfield cards	Promoting & Providing Animal Welfare	2,434	3,338
		<u>25,950</u>	<u>32,099</u>

6. RAISING FUNDS

Raising donations and legacies

	31/3/25	31/3/24
	£	£
Support costs	<u>21,030</u>	<u>18,320</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Promoting & Providing Animal Welfare	216,122	257,804	473,926
Charity Shop Penrith & Kirkby Stephen	-	73,371	73,371
	<u>216,122</u>	<u>331,175</u>	<u>547,297</u>

8. SUPPORT COSTS

	Management £	Finance £	Shop £	Governance costs £	Totals £
Raising donations and legacies	21,030	-	-	-	21,030
Promoting & Providing Animal Welfare	232,637	4,872	-	20,295	257,804
Charity Shop Penrith & Kirkby Stephen	-	-	71,959	1,412	73,371
	<u>253,667</u>	<u>4,872</u>	<u>71,959</u>	<u>21,707</u>	<u>352,205</u>

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. SUPPORT COSTS - continued

Activity	Basis of allocation
Management	Time spent by staff and directors
Finance	Time spent by staff and directors
Shop	Direct attributable shop expenses
Governance costs	Fees attributable to relevant activity

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/25	31/3/24
	£	£
Depreciation - owned assets	151,798	32,174
Hire of plant and machinery	20,423	6,685
Other operating leases	18,740	14,580
	<u>190,961</u>	<u>53,439</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

The trustees undertake administrative duties in their own time. They are not reimbursed for their time or costs.

11. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	196,437	191,421
Other pension costs	2,884	2,850
	<u>199,321</u>	<u>194,271</u>

The average monthly number of employees during the year was as follows:

	31/3/25	31/3/24
Employees	14	13
	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	409,053	2,223	411,276
Charitable activities			
Promoting & Providing Animal Welfare	32,099	-	32,099
Other trading activities	147,784	-	147,784
Investment income	18,449	-	18,449
Total	607,385	2,223	609,608
EXPENDITURE ON			
Raising funds	18,263	57	18,320
Charitable activities			
Promoting & Providing Animal Welfare	309,585	516	310,101
Charity Shop Penrith & Kirkby Stephen	56,856	-	56,856
Total	384,704	573	385,277
NET INCOME	222,681	1,650	224,331
RECONCILIATION OF FUNDS			
Total funds brought forward	2,391,362	7,250	2,398,612
TOTAL FUNDS CARRIED FORWARD	2,614,043	8,900	2,622,943

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

13. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Improvements to property £	Plant and machinery £
COST				
At 1 April 2024	629,570	7,795	1,486,159	68,871
Additions	-	-	416,853	11,125
At 31 March 2025	629,570	7,795	1,903,012	79,996
DEPRECIATION				
At 1 April 2024	113,319	4,677	67,466	45,740
Charge for year	12,591	1,559	38,062	8,567
At 31 March 2025	125,910	6,236	105,528	54,307
NET BOOK VALUE				
At 31 March 2025	503,660	1,559	1,797,484	25,689
At 31 March 2024	516,251	3,118	1,418,693	23,131
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	49,234	8,200	3,908	2,253,737
Additions	359,658	-	-	787,636
At 31 March 2025	408,892	8,200	3,908	3,041,373
DEPRECIATION				
At 1 April 2024	48,035	7,380	1,508	288,125
Charge for year	90,214	205	600	151,798
At 31 March 2025	138,249	7,585	2,108	439,923
NET BOOK VALUE				
At 31 March 2025	270,643	615	1,800	2,601,450
At 31 March 2024	1,199	820	2,400	1,965,612

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Other debtors	31,675	14,189
VAT	19,093	124,461
Prepayments	3,125	3,125
	<u>53,893</u>	<u>141,775</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Bank loans and overdrafts (see note 17)	33,333	-
Trade creditors	18,378	101,204
Payroll Liabilities	502	546
Credit Card	1,570	-
Accruals and deferred income	27,736	7,837
	<u>81,519</u>	<u>109,587</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/25	31/3/24
	£	£
Bank loans (see note 17)	411,110	-
Other creditors	-	1,098
	<u>411,110</u>	<u>1,098</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31/3/25	31/3/24
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>33,333</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>33,333</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>133,333</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr	244,444	-

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	2,314,043	(1,053)	2,312,990
Trustees Reserve	300,000	-	300,000
	2,614,043	(1,053)	2,612,990
Restricted funds			
Fund relating to Restricted Grants	8,900	67,903	76,803
TOTAL FUNDS	<u>2,622,943</u>	<u>66,850</u>	<u>2,689,793</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	481,984	(483,037)	(1,053)
Restricted funds			
Fund relating to Restricted Grants	153,193	(85,290)	67,903
TOTAL FUNDS	<u>635,177</u>	<u>(568,327)</u>	<u>66,850</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	2,091,362	222,681	2,314,043
Trustees Reserve	300,000	-	300,000
	2,391,362	222,681	2,614,043
Restricted funds			
Fund relating to Restricted Grants	7,250	1,650	8,900
TOTAL FUNDS	<u>2,398,612</u>	<u>224,331</u>	<u>2,622,943</u>

EDEN ANIMAL RESCUE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	607,385	(384,704)	222,681
Restricted funds			
Fund relating to Restricted Grants	2,223	(573)	1,650
TOTAL FUNDS	<u>609,608</u>	<u>(385,277)</u>	<u>224,331</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	2,091,362	221,628	2,312,990
Trustees Reserve	300,000	-	300,000
	<u>2,391,362</u>	<u>221,628</u>	<u>2,612,990</u>
Restricted funds			
Fund relating to Restricted Grants	7,250	69,553	76,803
TOTAL FUNDS	<u>2,398,612</u>	<u>291,181</u>	<u>2,689,793</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,089,369	(867,741)	221,628
Restricted funds			
Fund relating to Restricted Grants	155,416	(85,863)	69,553
TOTAL FUNDS	<u>1,244,785</u>	<u>(953,604)</u>	<u>291,181</u>

Designated Funds

Following the financial risks highlighted by the Covid-19 pandemic the trustees increased the Trustees Reserve to £300,000, to provide a safeguard against sustained loss of donations income and/or unforeseen major items of expenditure.

EDEN ANIMAL RESCUE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.