

Company Number 08121260

Charity Number 1155095

**MOORVIEW RESCUE LIMITED**  
**(trading as The Yorkshire Rescue)**

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**for the year ended**

**31 March 2025**

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

**TUESDAY**



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## **MOORVIEW RESCUE LIMITED**

### **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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## **MOORVIEW RESCUE LIMITED**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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 2025.

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 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 predominantly in the Yorkshire region 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 and cat that leaves the rescue.
- Through a thorough process involving suitability checks 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 educating 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 2025 (CONTINUED)**

#### **Objectives and activities - continued**

- The majority of Moorview Rescue dogs and cats come from owner hand ins and animal shelters, and local dog wardens 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 60 dogs and cats and continued to care for dogs in long term foster in the year ending 31 March 2025.
- Moorview Rescue has continued to promote humane behaviour towards animals through increasing their social media presence and an active presence in the local community. This year Moorview Rescue formed a community partnership with Pets at Home Guiseley to raise awareness of our charity, educate the public on responsible dog and cat ownership and took part in their fundraising appeals (Santa Paws appeal in December) through in store presence.
- This year we increased our frequency of fundraising events. Several successful fundraising events were held during the year - which were run by our Trustees and dedicated volunteers. These included: Knaresborough Pet Day, Otley Show, Boston Spa Gala, Weeton Show, Ripley Show, Arthington Show, Royal Oak Dog Show and Fun Day, Pool Feast, Tockwith Christmas Fayre, Yew Tree Christmas Fayre, Otley Victorian Fayre, Knaresborough Christmas Fayre and held a successful Christmas raffle.

#### **Financial Review**

##### **Financial Summary**

Total income of the Charitable Company for the year amounted to £39,944 (2024: £35,865), all of which related to unrestricted funds.

Total charitable expenditure during the year amounted to £30,607 (2024: £35,232), all of which related to unrestricted funds. Included in total charitable expenditure are governance costs which amounted to £1,176 (2024: £3,238), all of which related to unrestricted funds.

The net surplus for the year amounted to £9,337 (2024: £633) and reserves carried forward at the year-end amounted to £36,591 (2024: £27,254) of which £35,034 (2024: £25,178) related to the free reserves.

##### **Principal Funding Sources**

The principal funding source in the year were grants awarded from The Keith Howard Foundation totaling £10,000.

## **MOORVIEW RESCUE LIMITED**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (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 2025 amounted to £35,034, approximately 13 months of the current core expenditure.

##### Going concern.

The Charitable Company has restructured and reduced its cost base 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 continue to 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.

Our Pet Food Bank will continue to help owners struggling to feed their animals as part of our prevention into rescue scheme. Our plan for the next financial year is to partner with local food banks across the Yorkshire region.

With our increased fundraising activities, we also aim to open more available kennel spaces for dogs who are at risk of euthanasia and dogs who are at risk of harm.

We also aim to increase our network of fosterers to enable to rescue more animals in need.

Further in person fundraising events have been organised including: Boston Spa Gala, Pool Feast, Knaresborough Pet Day, Otley Show, Ripley Show, Royal Oak Dog Show and Fun Day, The Yew

## **MOORVIEW RESCUE LIMITED**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

#### **Plans for future periods - continued**

Tree Christmas Fayre and Otley Victorian Fayre. The charity will continue to fundraise through our online presence for specific animals in need to support with vet bills and kennelling fees.

#### **Reference and administrative details**

Trading name	The Yorkshire Rescue
Charity number	1155095
Company number	08121260
Registered Address	54 Bootham YORK YO30 7XZ
Directors and Trustees	Lynne Susan Andrews Abigail Victoria Andrews Julia Ward Dr Helen Veronica Stewart Turner Mr Lee Ward
Accountants	HPH Chartered Accountants 54 Bootham YORK YO30 7XZ
Independent Examiner	Sarah Wearing, FCA, DChA HPH Chartered Accountants Conyngnam Hall Business Centre Bond End KNARESBOROUGH North Yorkshire HG5 9AY

## **MOORVIEW RESCUE LIMITED**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (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 monthly. 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 2025 (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 13).

#### **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 24 December 2025 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 2025.

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  
24 December 2025

HPH, Chartered Accountants  
Conyngham 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 2025**

	Note	Unrestricted funds £	Restricted funds £	Year ended 31 March 2025 £	Year ended 31 March 2024 £
<b>INCOME</b>					
Donations and legacies	3	20,059	-	20,059	28,122
Charitable activities	4	8,572	-	8,572	3,752
Other trading activities	5	11,063	-	11,063	3,765
Investments		250	-	250	226
<b>TOTAL INCOME</b>		<b>39,944</b>	<b>-</b>	<b>39,944</b>	<b>35,865</b>
<b>EXPENDITURE</b>					
Charitable activities	6	30,607	-	30,607	35,232
<b>TOTAL EXPENDITURE</b>		<b>30,607</b>	<b>-</b>	<b>30,607</b>	<b>35,232</b>
Net income before transfers		9,337	-	9,337	633
Transfers between funds	11	-	-	-	-
Net movement in funds		9,337	-	9,337	633
<b>Reconciliation of funds</b>					
Total funds brought forward	11	27,254	-	27,254	26,621
<b>Total funds carried forward</b>	<b>12</b>	<b>£ 36,591</b>	<b>£ -</b>	<b>£ 36,591</b>	<b>£ 27,254</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 2025**  
 Company registration number: 08121260

	Note	31 March 2025 £	31 March 2024 £
<b>FIXED ASSETS</b>			
Tangible Assets	8	1,557	2,076
<b>CURRENT ASSETS</b>			
Debtors	9	3,037	1,433
Cash at Bank and in hand		33,917	25,665
		<u>36,954</u>	<u>27,098</u>
<b>LIABILITIES: amounts falling due within one year</b>	10	<u>(1,920)</u>	<u>(1,920)</u>
<b>NET CURRENT ASSETS</b>		35,034	25,178
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,591</u>	<u>27,254</u>
<b>NET ASSETS</b>		<u>£ 36,591</u>	<u>£ 27,254</u>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted Funds		-	-
Unrestricted Funds			
- Designated Funds	11	1,557	2,076
- Undesignated Funds	11	35,034	25,178
<b>TOTAL FUNDS</b>	11	<u>£ 36,591</u>	<u>£ 27,254</u>

For the financial year ended 31 March 2025, 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 24 December 2025 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 2025**

#### **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 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 2025**

#### **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

#### **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
Motor vehicles	25% reducing balance

#### **2.7 Operating leases**

Rentals payable under operating leases are charged on a 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 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>3 DONATIONS AND LEGACIES</b>				
Donations and covenants	10,059	-	10,059	8,122
Grant income	10,000	-	10,000	20,000
	<u>£ 20,059</u>	<u>£ -</u>	<u>£ 20,059</u>	<u>£ 28,122</u>

In 2024, £nil 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 2025	Total 2024
	£	£	£	£
<b>4 CHARITABLE ACTIVITIES</b>				
Adoptions	8,572	-	8,572	3,752
	<u>£ 8,572</u>	<u>£ -</u>	<u>£ 8,572</u>	<u>£ 3,752</u>

In 2024, no income from charitable activities related to restricted funds.

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>5 OTHER TRADING ACTIVITIES</b>				
Fundraising	10,564	-	10,564	2,990
Petplan Commission	499	-	499	775
	<u>£ 11,063</u>	<u>£ -</u>	<u>£ 11,063</u>	<u>£ 3,765</u>

In 2024, no income from other trading activities related to restricted funds.

# MOORVIEW RESCUE LIMITED

## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2025

### 6 ANALYSIS OF TOTAL EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>6.1 Charitable activities</b>				
Cost of Fundraising	443	-	443	825
Pet Food	-	-	-	27
Vet Bills	8,534	-	8,534	7,033
Kennels and Care Charges	15,744	-	15,744	15,981
Staff Costs	2,975	-	2,975	4,741
Rental Costs	-	-	-	896
Repairs and Renewals	22	-	22	-
Insurance	366	-	366	410
Bank Charges	105	-	105	103
Office Expenses	498	-	498	775
Advertising and PR	-	-	-	26
Depreciation	519	-	519	692
Motor Expenses	225	-	225	485
Support Costs (see note 6.2)	1,176	-	1,176	£ 3,238
	<u>£ 30,607</u>	<u>£ -</u>	<u>£ 30,607</u>	<u>£ 35,232</u>
<b>6.2 Support costs</b>				
Accountancy	376	-	376	376
Independent Examiner Fee	800	-	800	800
Legal and Professional Fees	-	-	-	2,062
	<u>£ 1,176</u>	<u>£ -</u>	<u>£ 1,176</u>	<u>£ 3,238</u>

In 2024, £nil of charitable expenditure related to restricted funds.

	Total 2025	Total 2024
	£	£
<b>7 EMPLOYEE INFORMATION</b>		
Wages and Salaries	2,975	4,741
	<u>£ 2,975</u>	<u>£ 4,741</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 2025 was 1 (March 2024 - 1).

The key management personnel of the Charitable Company comprise the Directors. The total employee benefits of the key management personnel was £nil (March 2024 - £nil).

## MOORVIEW RESCUE LIMITED

### NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2025

#### 8 TANGIBLE FIXED ASSETS

	Plant & Equipment £	Motor Vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	3,965	10,140	14,105
Additions			-
Disposals			-
At 31 March 2025	3,965	10,140	14,105
<b>Depreciation</b>			
At 1 April 2024	3,242	8,787	12,029
Charge for year	181	338	519
Disposal in year	-	-	-
At 31 March 2025	3,423	9,125	12,548
<b>Net Book Amounts</b>			
At 31 March 2025	£ 542	£ 1,015	£ 1,557
At 31 March 2024	£ 723	£ 1,353	£ 2,076

Assets with a net book value of £nil (2024 - £nil) related to restricted funds.

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

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>9 DEBTORS</b>				
Gift Aid	2,905	-	2,905	1,046
Prepayments	132	-	132	387
	£ 3,037	£ -	£ 3,037	£ 1,433

In 2024, no Debtors related to restricted funds.

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>10 LIABILITIES: Amounts falling due within one year</b>				
Accruals	1,920	-	1,920	1,920
	£ 1,920	£ -	£ 1,920	£ 1,920

In 2024, no Creditors related to restricted funds.



**MOORVIEW RESCUE LIMITED****NOTES TO THE ACCOUNTS  
FOR YEAR ENDED 31 MARCH 2025****11 UNRESTRICTED FUNDS**

	<b>Balance 01/04/2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31/03/2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Undesignated fund</b>					
- free reserves	25,178	39,944	(30,088)	-	35,034
<b>Designated fund</b>					
- fixed assets	2,076	-	(519)	-	1,557
<b>Balance at 31 March 2025</b>	<b>£ 27,254</b>	<b>£ 39,944</b>	<b>£ (30,607)</b>	<b>£ -</b>	<b>£ 36,591</b>

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.

	<b>Balance 01/04/2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31/03/2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Undesignated fund</b>					
- free reserves	23,853	35,865	(34,540)	-	25,178
<b>Designated fund</b>					
- fixed assets	2,768	-	(692)	-	2,076
<b>Balance at 31 March 2023</b>	<b>£ 26,621</b>	<b>£ 35,865</b>	<b>£ (35,232)</b>	<b>£ -</b>	<b>£ 27,254</b>

# MOORVIEW RESCUE LIMITED

## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2025

### 12 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>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	-	-	-	-
General fund	-	36,954	(1,920)	35,034
Designated funds	1,557	-	-	1,557
	<hr/>	<hr/>	<hr/>	<hr/>
Balance at 31 March 2025	£ 1,557	£ 36,954	£ (1,920)	£ 36,591
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>Tangible fixed assets</b>	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>
<i>Comparative year</i>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	-	-	-	-
General fund	-	27,098	(1,920)	25,178
Designated funds	2,076	-	-	2,076
	<hr/>	<hr/>	<hr/>	<hr/>
Balance at 31 March 2024	£ 2,076	£ 27,098	£ (1,920)	£ 27,254
	<hr/>	<hr/>	<hr/>	<hr/>

### 13 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 (2024 - £nil) to attend meetings.

### 14 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.