

Registered charity number: 242560

**Report of the Trustees' and
Annual Report and Accounts
for the year ended 31 December 2021
for
The Leicester and Leicestershire Animal Aid Association**

**The Rowleys Partnership Limited
Statutory Auditors
Chartered Accountants
Charnwood House
Harcourt Way
Meridian Business Park
Leicester
LE19 1WP**

The Leicester & Leicestershire Animal Aid Association

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The Leicester & Leicestershire Animal Aid Association

Trustees' Report For the year ended 31 December 2021

Reference and Administrative Information

Charity number **242560**

Name by which the charity is also known **Leicester Animal Aid**

Principal Office

Elmwood Farm, Forest Road, Huncote, Leicestershire LE9 3LE

Trustees

Elizabeth Anne Martin, Chairman

Anabel McDougall, Secretary

Ian Pritchard, Treasurer

Christine Pougher, Assistant Treasurer

Jess Bostock

Kevan Kirby

Dana Newcombe

Robin Arnold (Commenced 18th March 2022)

General Manager

Keely Short

Auditors

**The Rowleys Partnership Ltd, Chartered Accountants
Charnwood House, Harcourt Way, Meridian Business Park,
Leicester, LE19 1WP**

Solicitors

**Shakespeare Martineau LLP
Two Colton Square, Leicester LE1 1QH**

Financial Advisors

**Handford Aitkenhead & Walker Ltd
4 Brook Park, Gaddesby Lane, Rearsby,
Leicestershire LE7 4ZB**

Bankers

**Lloyds Bank plc
SME Client Services, Orchard House, Orchard Hill, Little Billing
Northampton NN3 9AG**

The title to the property is held since 15th July 2021 by the Official Custodian for Charities in trust for the charity under the powers given in sections 69 and 90 of the Charities Act 2011.

Trustees' Report
For the year ended 31 December 2021

Introduction

The trustees present their report along with the financial statements of the charity for the year ended 31st December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities published on 16th July 2014.

Our Vision

The guiding vision of LAA is happy pets in responsible, loving homes and to this end we serve the public by providing a second chance for hundreds of unwanted, abandoned, lost, stray or neglected domestic animals.

Objectives

"The objects of the Association are to collect sums of money for the purpose of acquiring from all sources and protecting and caring for lost, stray and unwanted domestic animals, accommodating, feeding, training, providing veterinary services for and otherwise caring for and promoting the welfare of such animals generally and the placing of such animals in suitable homes."

Our primary animal welfare objective for 2022 is to continue to develop and improve the quality of the care we provide and to strengthen the service we give to the public.

Our primary financial objective for 2022 is to ensure that the charity operates on a sound commercial basis, therefore securing the future of LAA and the welfare of the cats and dogs in our care.

Our Purpose

- Provide the best possible care and facilities at our Huncote re-homing centre for unwanted or homeless animals and find them suitable new homes as soon as we can
- Promote good animal welfare and responsible pet ownership by advice and education to members of the public
- Provide support to the wider community to help people keep their pets, well looked after, in their own homes
- Through our Huncote Hound Club educate, inform and entertain young people whilst encouraging principles of responsible pet ownership.
- To reunite stray pets with their owners through our Petfinder service

How we achieve our objectives

- Investing in our people through training and development so that we can provide a caring and efficient service
- Investing in our buildings and site to ensure the highest standards of welfare for all our animals
- Investing in our methods of communicating with our supporters and the general public to improve our profile and get our message across
- Improving on existing relationships and developing new ones with our business partners to help and support us

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- Developing retail sales and new sources of income to support our activities
- Increasing our fundraising activities to gain both publicity and financial support
- Controlling our costs whilst maintaining our standards

Public Benefit

Leicester Animal Aid seeks to deliver public benefit by helping to ensure that local communities do not have to deal with unwanted dogs or cats and promote and support responsible pet ownership. In addition to the public benefit of fewer stray animals on the street we believe that our activities support and educate local people to enjoy the great benefits of happy and safe pet ownership, which in turn promotes proven health benefits.

These benefits are delivered directly to the public through the following activities:

- Stray contracts which are in place with local authorities to take in strays from the streets.
- Our PetFinder service which seeks to reunite lost cats and dogs with their owners.
- Our work in conjunction with animal behaviourists and veterinary staff to rehabilitate animals into responsible, knowledgeable homes.
- Re-homing service which match animals with those willing to offer responsible, caring “forever” homes
- Ongoing support and education for all those re-homing animals from our care, including regular workshops on pet first-aid and well-being.
- Helping the elderly and infirm keep their companion pets in their own home through our Community Pet Support Scheme (CPSS).
- Our subsidised neutering scheme, which we believe promotes a cornerstone of responsible ownership
- A micro-chipping service to ensure that animals can quickly be identified and reunited with their owners should they stray in the future.
- A scheme for fostering animals into private homes when they are unable to tolerate life in kennels for reasons of health, temperament or old age.
- A series of structured talks to local community and youth organisations about the responsibilities of pet ownership and the work of the charity.
- Teaching groups of local youngsters more about animals and how to train and care for them, enjoy their company, to stay safe around dogs by understanding their body language for children at LAA and our Huncote Hound Club.
- Helping people look after their pets better by providing Pet First Aid Courses for dogs and cats which took place Live Online on Zoom in 2021.

Activities and Fundraising

Our Fundraising Team has put in place a comprehensive strategy to better structure our fund-raising and volunteer programme by:-

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- Our **Membership Scheme** - We have updated our Membership section on our website to encourage more people to get involved and celebrate their help and commitment to the charity.
- For **Fundraisers** by giving advice on setting up events and supplying advertising materials to increase the number of events carried out for us.
- Increasing our involvement with **Business Networks** and **Awards** to raise the profile of the charity and build the foundations of future giving programmes.
- Our **Huncote Hound Club** helps younger people learn about the importance of animal welfare and the role of animal rescue (meetings restarted early in 2022).
- Improved our website and the **"Services"** section to give people clear options featuring microchipping, advice and guidance and the CPSS (Community Pet Support Scheme).

Volunteers

LAA could not exist without the help and support provided by volunteers too numerous to mention individually. We thank you all for your selfless contribution to the well-being of the charity and for your support in what we are trying to achieve by giving freely of their time. For example the foster-carers, shop and sale volunteers, donated goods sorters, Kennel and cattery helpers, receptionists, gardeners, site maintainers, trustees and many other volunteers. (See our Newsletter and website for more details).

Examples of fundraisers

- Organisers of fund-raising events, collecting-tin rattlers, cake-bakers.
- Coffee shop, charity shop and mini-market sales volunteers.
- The Desford Striders who made us their Charity of the year in 2021 have been big supporters with their fundraising, raffle and sponsored runs.
- Our Facebook social media friends for their donations and fund-raising events
- The sponsored walkers, marathon runners and virtual marathon runners
- Supporters from Stoke Golding who have donated over £20,000 to us over many years.
- Schools, Rainbows, the 12th Hinckley Guides and younger members of our community for their fundraising and donations.
- Linda Thornhill and Jo Leadbetter for making craft items and helping with raffles.
- The family in Hinckley who decorated the outside of their house for Christmas to raise donations for us.

By donating

- Money regularly by direct debit and standing order from over 400 supporters to help look after our animals.
- New and pre-loved items for resale through our charity shop and mini-markets.
- To our Christmas Campaign and our Amazon Wishlist so all our cats and dogs got a special gift.
- Cat and dog food and pet items in collection bins on our site and at ASDA, Attfield's Farm Shop, The Co-op, Morrison's, Sainsbury's and Tesco stores.

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Ambassador Barrie Stephen

Local entrepreneur Barrie Stephen became an ambassador for LAA in 2019. A dedicated fundraiser, big animal lover and a well-respected member of the local business community, Barrie with PA Chelsea Read, family, friends and colleagues in Barrie's Salons have raised since then over £12,000 by organising events, running marathons and helping get our name out to the wider community.

Corporate Supporters – it's not all about direct donations. Giving the gift of time and skills sharing has been incredibly useful to us too

- Mars Petcare for donations of lots of petfood for our animals and the research they are undertaking into the needs of animal shelters
- Next Head Office in Enderby for their donations of many pet items and making us the beneficiaries of their August pet month
- Pingles Pet Food for supporting our Pawsome Pet Show and their wonderful support through the year.
- Frontline for featuring our residents on their Facebook page
- Peaky Digital for help with our digital marketing.
- Graphic Designer Karen Long for lending her skills.
- The Co-op Local Communities Fund (and Co-op customers and staff) for donating their community points to enable us to put on sessions for children to practice meeting dogs safely and confidently.
- Pets at Home Leicester St. Georges, Beaumont Leys and Coalville for their support and Pedal for Paws summer fundraiser and the Pets at Home Foundation for their financial support.
- Pets at Home customers who have donated through their VIP Lifelines cards.
- Broughton Vets, Paws Vets and Park Group Vets for their services and for donating items for our animals.
- Argos Hinckley for donating animal bedding, toys and items.
- Shepshed and Desford Post Offices and their staff, customers and friends for donating items
- Blaby Council for their Business Support Grant and they chose us as their Charity of the Year 2021/22
- National Lottery Community Fund, Animal Friends Pet Insurance and others for helping fund our Community Pet Support Scheme

Investing in communications

We are spreading our News and photographs through our twice yearly printed newsletter, Facebook , Twitter, Instagram, Google and YouTube and our website www.leicesteranimalaid.org.uk

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Staff Development

We are very proud of our staff's continued dedication and commitment to their individual roles and the Charity as a whole and the team has excelled during 2021 with real dedication, in difficult times during the pandemic, to ensure the well-being of the animals in our care.

Achievements and Performance

Animal numbers

Dogs

Number in to re-home	95 (2020 109)
Rehomed	71 (2020 110)
Strays reunited with owners	22 (2020 34)
Returned to LAA	7 (2020 7)
Deceased	13 (2020 19) (7 ill health and 6 for behavioural reasons)

Cats

Number in to re-home	197 (2020 158) (Including 16 born on site)
Re-homed	172 (2020 133)
Returned to LAA	7 (2020 3)
Deceased	3 (2020 8) (2 ill health, 1 passed away)

Our intake of dogs fell by 13% due to COVID-19 with more people being at home to care for their pets and many more pets bought and sold through the internet and from breeders. Cat numbers have increased by 20% partly due to unwanted kittens from unneutered cats.

We take this opportunity to thank all our kennel and cattery staff and volunteers for their dedication, hard work in all weathers and the love they give to our residents.

Animal Welfare

Leicester Animal Aid's non-euthanasia policy ensures that regardless of breed, age and length of stay, all dogs and cats will be cared for until a new, loving home can be found. Whilst in the care of LAA all efforts will be made to ensure their stay is safe, secure and happy. Their psychological and physical welfare is our primary concern. However, sadly there are occasions when it becomes apparent that an animal may be deemed too ill or aggressive to enjoy a quality of life and as a responsible and caring organisation we cannot re-home. Any decision to put an animal to sleep is taken only when all other avenues have been exhausted and must be authorised in writing by the General Manager, in consultation with our nominated veterinary practice, and where appropriate, a qualified behaviourist.

Trustees' Report For the year ended 31 December 2021

Any such sad decisions are reported to the Management Committee with full details by the General Manager as part of her Operational Report.

It may be necessary to put an animal to sleep for the following reason(s):

- To relieve suffering from physical or psychological illness that is not considered viable to be treated and will result in a poor quality of life for the animal.
- Aggression that deems the animal unsuitable for re-homing due to the likelihood of bites and subsequent injury to other person and/or in some situations to other animals.
- Aggression that deems the animal unsuitable to be accommodated at the Centre due to the likelihood of bites and subsequent injury to other person and/or in some situations to other animals.
- FIV and/or FeLV positive cats.

What is FIV?

Feline immunodeficiency virus (FIV) stops a cat's body from producing a normal immune response. Infected cats are highly susceptible to secondary infections and illnesses.

The FIV virus is usually passed through biting in fights. It can be spread through one bite, either from or inflicted upon, an FIV infected cat. Infected cats are a risk to healthy cats.

What is FeLV?

Feline leukaemia virus (FeLV) is an incurable viral infection that eventually produces fatal illness in infected cats.

The virus is spread by infected cats through licking, biting, sharing food bowls and litter trays. Close contact is required and the virus is found in saliva, urine and other secretions of infected cats.

We are proud that our enrichment activities have been recognised on a national and international stage. We have hosted representatives from many other animal welfare organisations who have visited our site and who have been very impressed with the enrichment facilities provided by the staff and site and also by its cleanliness and technical aspects.

Pet support

A kennel environment is by its very nature a stressful experience for domestic pets and we are planning to provide even more facilities during 2022 to help alleviate the animals' stress and boredom. We continue to look for further improvements to our site.

Community Pet Support Scheme (CPSS).

We were delighted to launch in July 2016 our 'free to use Community Pet Support Scheme' for elderly, disabled, isolated and vulnerable people in the Districts of Oadby & Wigston, Blaby and Hinckley & Bosworth to help them keep their cherished pets in their homes.

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This is done by working with professional referral partners such as local social services, health services and voluntary organisations. This scheme is run by our CPSS co-ordinator with a team of staff.

Financial Review

The charity receives no government support and is totally reliant for its income on legacies, donations, fundraising, donations from our trading subsidiary and investment income.

The vast majority of our expenditure goes towards our charitable objectives of finding loving forever homes for our re-homed animals and to provide support and guidance for pet owners.

Income	2021		2020	
	£	%	£	%
Legacies	£338,282	49%	£750,246	69%
Grants	£81,472	12%	£43,515	4%
Donations and fundraising	£221,782	32%	£264,413	25%
Homing fees	£29,630	4%	£22,432	2%
Donation from trading subsidiary	£ 17,277	3%	£ Nil	
	<u>£688,443</u>	100%	<u>£1,080,606</u>	100%
Investment Income	<u>£31,065</u>		<u>£33,636</u>	
Total income	<u>£719,508</u>		<u>£1,114,242</u>	

2021 has been a good year financially for the charity, our total income was £719,508 (2020 £1,114,242) and our costs were £648,191 (2020 £659,023). As a consequence the charity finishes the year with a gain of £164,842 (including unrealised gains on investments of £93,525). In 2020 the gain was £567,724 (including unrealised gains on investments of £112,504).

Our financial viability is highly dependent on legacy income which by its nature is very volatile. In 2021 we received a very helpful amount from legacies of £338,282 (2020 750,246). The proportion of our income from legacies fell to 49% from 69% in 2021. This cannot be relied on or expected in future years.

The Trustees are aware that future income from legacies cannot be guaranteed and therefore it is prudent to identify ways in which income from other sources can be generated to cover any potential shortfall in the future. The Trustees and fundraising team are working on different income-generating projects to provide regular income through membership, monthly donations and trading income.

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Future Plans

The trustees and senior management are carrying out a review and creating a strategic plan for improvements to our site using grants, donations and the funds of the charity.

Already completed this year are replacing the wooden doors with uPVC ones in all animal care areas to reduce noise and improve infection control £6,000 and essential upgrades to our computer system and site wi-fi for better communications £7,000.

Plans are in place this year to create:-

- Two indoor and outdoor secure, purpose-built areas for cats who need more space, £30,000 for which grant and donation funding has been received.
- Improve fire safety by putting in better fire detection throughout the kennel and cattery areas £5,000
- To carry out essential septic tank and pipework replacement £40,000

Future plans to include:-

- A rolling plan to upgrade the kennel kitchen areas with hygienic stainless units
- Replacing all exterior vision/sneeze barriers to the animal care areas for improved infection control and reduce the stress to the more nervous animals in our care.
- Remove old outside toilet and replace with wheelchair access toilet
- Reduce our energy bills by investing in renewable energy systems

Expenditure	2021		2020	
	£	%	£	%
Fundraising costs	£37,242	6%	£34,748	5%
Charitable expenditure	£594,222	92%	£608,802	93%
Governance costs	£16,727	3%	£15,473	2%
Total costs	<u>£648,191</u>	100%	<u>£659,023</u>	100%

92p in the £1 (93p in 2020) of our costs are spent on our charitable aims.

In 2021 our payroll costs fell by £8,970 from £428,272 to £419,302 with staff numbers decreasing from 34 to 31. We furloughed a number of staff in the year with reduced activity in the kennels and received £57,472 from the government the CJRS scheme.

Veterinary fees fell by £2,190 from £52,676 to £50,486. Although the numbers of animals that came into our home fell, more care was required for them and those on our animal foster scheme.

In November 2016 the charity put in a place an employees' pension scheme with People's Pension and are pleased to report a 100% take up by eligible staff. In 2021 this cost the charity £10,727.

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The General Manager and her staff are to be commended for maintaining tight budgetary control over expenditure throughout the year. Control of costs against the budget is particularly important when we have such volatility of income.

Leicester Animal Aid Limited (LAA Ltd) is the wholly-owned trading subsidiary of the charity. 2021 was a poor year for LAA Ltd with the shops being closed for long periods and very few sales events able to take place. Income fell from £56,092 in 2020 to £51,005 in 2021 but we were able to donate £17,277 profit from LAA Ltd to the Charity in 2021.

Investment Policy and Performance

Aims

The overall investment aim is to maximise income in the form of interest and dividends, whilst maintaining the value of the capital sums invested. During 2021 the Trustees followed independent financial investment advice from Handford Aitkenhead & Walker Ltd.

Preferences/Constraints

Wherever possible investments exclude organisations which are involved in animal testing for cosmetic or pharmaceutical purposes, intensive farming or fur trading. This does very much restrict the range of funds we can invest in.

Short-term financing needs will be achieved through the use of Fixed Term Deposits. The term of each deposit should not exceed 12 months.

Risk Profile

A risk-averse investment policy was pursued in order to protect the underlying value of the funds donated by our supporters.

Monitoring

Returns on investment are monitored by the Treasurer to ensure that an adequate income stream is being maintained. Investment performance is reviewed periodically by the Treasurer in conjunction with the financial advisors and reported to the Trustees four times a year.

A spread of ethical investments is actively managed by Aviva. This year there has been a rise in dividends and interest to £15,391 (2020 £14,953).

2021 was a good year for our investments with a strong gain. Our portfolio, which is a mixture of equities 57%, fixed interest securities 37% and cash 6%, gained £93,525 (2020 gain £112,504) before income withdrawals of £40,500 a gain of 7.88%.

Investment income is received net of investment management costs, which are deducted at source. Investment management costs are made up of the following elements:

Aviva transactional and ongoing fees	0.85 %
Investment Advice Fees (after charity discount)	0.48%
Total costs of investment are 1.3% (2020 1.3%) per annum.	

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Reserves Policy

Reserves are held to protect the charity against fluctuations in income and to ensure that sufficient funds are held to enable us to fulfil our plans and objectives. The Trustees have reviewed the Reserves Policy in the light of the Strategic Review and have decided it would be prudent to hold allocated reserves to cover specific planned activities. In addition, the Trustees have noted that many charities within the sector have felt it prudent to hold two years' operating expenses in reserve to cover any potential downturns in income and have decided to set the Operating Cost Reserve accordingly. Reserves are allocated as follows:

Designated Funds

Reserve Name	Objective	Amount
• Operating Cost Reserve	To ensure and protect continuing operation of the re-homing centre	£1,000,000
• Maintenance Reserve	To ensure the re-homing centre continues to be fit for purpose	£100,000
• Business Development Reserve	To ensure that funds are available to support activities designed to raise revenue	£150,000
• Outreach Support Reserve	To provide funds to support dogs and cats in the local community	£25,000

Restricted Funds

Funds given through donations or other sources for specific projects will be separately identified and treated as restricted reserves. Restricted reserves will only be spent for their intended use as specified by the donor.

Movements on reserves are regularly monitored by the Treasurer and reported to the Trustees on at least a quarterly basis.

Reserves are invested in accordance with the charity's Investment Policy and the Reserves Policy is reviewed annually.

COVID19 Statement

The COVID-19 pandemic has had a financial impact on the charity and will continue to do so.

Our initial response was to close our shops, stop sales events, close the centre to the general public and instruct our volunteers not to attend. In this way we could ensure, with social distancing, that our animal

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welfare staff could provide seven day a week care for the animals at our centre. Our on-site shop is now fully open but the Wigston shop was permanently closed in October 2021.

With shop closures this also reduced the amount of donated food and pet items we were able to collect for the animals in our care from supermarkets and supporters.

As pet owners stayed at home and more pets were bought and sold on the internet this reduced the numbers of animals coming into our care especially dogs but we are now experiencing a rise in numbers.

Income for the trading company LAA Ltd continued at a lower level as noted above. In May 2021 LAA Ltd returned to profit with the reopening of the shops but a full return to earlier years' profits is not yet expected.

We expected to see a fall donations and memberships as supporters' disposable income fell, however regular donations and memberships held up well. To counteract the changes in the types of income our fundraising team is working harder than ever, with online fundraising and grant applications. We are sending news to supporters of positive stories about both our staff and the animals in our care.

Staff continued to work with some working from home where appropriate. A number of staff were put on Furlough, with part time working where possible, but have now returned to normal working. We would like to thank the staff for their positive attitude during these difficult times.

Structure, Governance and Management

LAA is an unincorporated charity and the charity's objects are set out in its Rules and Constitution (2012).

The charity was formally founded in 1956 by Dorothea Farndon who used to buy all the stray dogs from the police each week that were due to be shot, having not been claimed. In 1960 Mrs Farndon acquired land at Thurmaston Lane, Leicester where she was able to put up kennels and establish her own rescue centre. In 1971 she oversaw the move to the current premises in Huncote, Leicestershire.

The trustees are appointed by the Membership at the Annual General Meeting and under current Rules general trustees may serve for an unlimited period of time. The Revised Rules and Constitution (2012) require the election of the officers of the charity (a chair, vice-chair, secretary, treasurer and assistant treasurer) from amongst the members at the Annual General Meeting, who shall hold office from the conclusion of that meeting for a period of two years.

LAA is overseen by a Management Committee, which consists of up to 17 trustees who undertake their duties without payment.

The Committee meets every six weeks to discuss and agree the broad strategy and areas of activity for the charity, including consideration of investment, reserves and risk management policies and performance. The Committee receives an operational report from the General Manager covering the welfare of animals, personnel issues, operational statistics and other matters and an update report of activities from the Fundraising Manager. The committee receives monthly reports from the Treasurer of the financial position of the charity and trading company.

The Trustees are actively seeking further appropriately-qualified and/or experienced potential Trustees.

Trustees' Report

For the year ended 31 December 2021

As LAA continues its work within an increasingly complex legal, social and environmental framework the trustees have recognised the need to focus on specific issues and to draw on specialist skills, whether they exist within the trustee body, or elsewhere.

The charity is a member of the Association of British Dogs and Cats Homes and is affiliated to the charity Wood Green Animal Shelters.

Risk Management

The Trustees have reviewed the major risks and are satisfied that systems and procedures have been established to manage those risks.

The trustees and staff assess and review through the year the risks associated with running the charity and have established systems and procedures to mitigate against material risks. The General Manager reports to the Trustees at each Management Committee Meeting on all aspects of Risk Management. All insurable risks are covered by insurance, including public liability, buildings and premises, trustee indemnity insurance.

- A principal risk is the safety of our staff and dog walking volunteers when they are with the animals in our care. All animals coming into our care are carefully assessed to identify any problems or issues they might have – whether physical, behavioural or emotional. We then put into place a programme of management, which may involve our qualified behaviourists. To protect our staff we have procedures regarding the care of animals with known health and/or behavioural issues and ensure that levels of skill, experience and training are carefully matched to the needs of each and every animal in our care. All members of staff receive training in animal care and handling and some have specialist qualifications in animal welfare and behaviour. Each dog-walking volunteer is inducted into the organisation and fully trained and informed of the policies and procedures that we have set up for their protection and well-being. Any incidents involving significant injury to members of staff and volunteers are formally reported to the Management Committee by the General Manager.

- A principal risk when rehoming animals is the risk of a rehomed animal biting a member of the public. We seek to minimise risk by investing in training for our staff in animal welfare and behaviour. To minimise risks our members of staff are honest and open about any animal ready for re-homing that has suffered from any physical, emotional or behavioural issues and great care is taken to ensure that potential re-homers have the requisite level of skill and experience to take on any of the more “difficult” cases. We offer continuing support to all our re-homers once the animal has gone to its forever home. A serious incident would place the charity at risk of significant reputational damage and potentially catastrophic financial loss.

- The trustees once again consider the variability of income, in particular legacy income, to constitute a major risk and have carried out a strategy review to look at ways of increasing regular income to cover all annual costs.

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- Trustees have reviewed the Reserves Policy to ensure that we have sufficient funds held in reserve to continue our operations in the event of a significant downturn in income and also the Investment Policy to ensure our excess funds are prudently invested.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

E. Anne Martin

Ian Pritchard BSc FCA

Date: 28 May 2022

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Report of the Independent Auditors to the Trustees of

Leicester and Leicestershire Animal Aid Association For the year ended 31 December 2021

We have audited the financial statements of Leicester and Leicestershire Animal Aid Association (the 'charity') for the year ended 31 December 2021 on pages 20 to 29, which comprise the Statement of Financial Activities, the Statement of Cash Flows, the Charity Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustee's annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we

The Leicester & Leicestershire Animal Aid Association

Report of the Independent Auditors to the Trustees of

Leicester and Leicestershire Animal Aid Association For the year ended 31 December 2021

conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- or the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the financial reporting frameworks (UK Generally Accepted Accounting Practice, the Charities Act 2011).
- We enquired of management, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud;
- We assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur;

The Leicester & Leicestershire Animal Aid Association

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For the year ended 31 December 2021

- Our testing considered unusual or unexpected journal entries on a sample basis;
- We evaluated the assumptions and judgements used by management within significant accounting estimates and assessing if these indicate evidence of management bias;
- We tested significant transactions, in particular the evaluation of the business rationale for any which appear unusual or outside the charity's normal course of business;
- We assessed the appropriateness of the collective competence and capabilities of the engagement team by understanding the practical experience with audit engagements of a similar nature and complexity, plus ensuring the team had appropriate and relevant training of the financial reporting framework and the relevant tax compliance regulations specific to the entity;
- We reviewed the financial statements and tested the disclosures against supporting documentation; and
- We communicated relevant matters to all members of the audit team to ensure they understood the risks specific to the entity and the audit procedures planned to mitigate these.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The Rowleys Partnership Ltd

Statutory Auditors

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Charnwood House

Harcourt Way

Meridian Business Park

Leicester

Leicestershire

LE19 1WP

Date: 1 June 2022

The Leicester & Leicestershire Animal Aid Association

Statement of Financial Activities For the year ended 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Income and endowments from:		£	£	£	£
Donations and legacies	2	591,578	13,233	604,811	1,034,931
Investments	3	31,065	-	31,065	33,636
Other income	3a	83,632	-	83,632	45,675
Total income		<u>706,275</u>	<u>13,233</u>	<u>719,508</u>	<u>1,114,242</u>
Expenditure on:					
Cost of generating funds					
Fundraising costs	4	36,600	642	37,242	34,748
Charitable expenditure					
Costs of activities in furtherance of the Charity's objectives	5	548,734	45,488	594,222	608,802
Other					
Support costs	6	16,727	-	16,727	15,473
Total expenditure		<u>602,061</u>	<u>46,130</u>	<u>648,191</u>	<u>659,023</u>
Net gains/(losses) on investments:	8	93,525	-	93,525	112,505
Net income		<u>197,739</u>	<u>(32,897)</u>	<u>164,842</u>	<u>567,724</u>
Funds Transferred	12	(33,765)	33,765	-	-
Net movement in funds	12	<u>163,974</u>	<u>868</u>	<u>164,842</u>	<u>567,724</u>
Reconciliation of funds:					
Total funds brought forward	12	3,407,563	23,116	3,430,679	2,862,955
Total funds carried forward		<u>3,571,537</u>	<u>23,984</u>	<u>3,595,521</u>	<u>3,430,679</u>

All income and expenditure is derived from continuing activities.

The Leicester & Leicestershire Animal Aid Association

Balance Sheet As at 31 December 2021

		2021		2020	
	Note	£	£	£	£
Fixed Assets					
Investments	8		1,468,795		1,400,380
Tangible assets	9		1,117,246		1,151,087
			2,586,041		2,551,467
Current Assets					
Debtors	10	102,833		130,835	
Cash at bank and in hand		925,362		760,389	
		1,028,195		891,224	
Current Liabilities					
Creditors					
Amounts falling due within one year	11	(18,715)		(12,012)	
Net Current Assets			1,009,480		879,212
			3,595,521		3,430,679
Unrestricted Funds	12		2,296,537		2,132,563
Designated Funds			1,275,000		1,275,000
Restricted Funds			23,984		23,116
			3,595,521		3,430,679

Approved on behalf of the trustees:

E A Martin

I Pritchard

Date: 28 May 2022

The notes on pages 23 to 29 form part of these financial statements

The Leicester & Leicestershire Animal Aid Association

Statement of Cash Flows
As at 31 December 2021

		2021	2020
	Note	£	£
Cash flow from operating activities	1	123,253	357,085
Cash flow from investing activities			
Interest received		1,670	1,460
Dividends received		15,391	14,953
Capital expenditure			
Fixed asset additions		(450)	(9,977)
Investment additions		(18,556)	(977,628)
Investment disposal proceeds		43,666	998,761
Net cash flow from investing activities		<u>41,721</u>	<u>27,569</u>
Net increase/(decrease) in cash and cash equivalents		164,973	384,654
Cash and cash equivalents at the beginning of the reporting period		760,389	375,735
Cash and cash equivalents at the end of the reporting period		<u><u>925,362</u></u>	<u><u>760,389</u></u>

Note 1 Reconciliation of net income to net cash flow from operating activities

	2021	2020
	£	£
Net income for year (as per the statement of financial activities)	164,842	567,724
Adjusted for:		
Gain/(loss) on investment	(93,525)	(112,505)
Dividends and interest from investments	(17,061)	(16,413)
Depreciation charges	34,291	34,392
Decrease/(increase) in debtors	28,002	(103,464)
(Decrease)/increase in creditors	6,704	(12,649)
Net cash flow from operating activities	<u><u>123,253</u></u>	<u><u>357,085</u></u>

The Leicester & Leicestershire Animal Aid Association

Notes to the Accounts

For the year ended 31 December 2021

1 Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared under the historical cost convention except for the valuation on investment assets where appropriate, which are shown at market value.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Restricted Funds

These relate to monies received for specific projects, notably the sponsor fund whereby individuals sponsor the care of certain animals. Certain monies received in the past relating to building projects are transferred to unrestricted funds once the building works have been achieved.

Unrestricted Funds

Unrestricted Funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

Designated Funds

Designated Funds comprise of those funds which the trustees have separated from general funds for specific operational projects as detailed in Note 12 of these financial statements.

Income & Expenditure

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. This also applies to any legacies.

Gifts in kind are estimates based on market price the charity would otherwise have paid.

Expenditure is recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure.

All income and expenditure is accounted for on an accruals basis.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Costs include those directly attributable to making the asset capable of operating as intended.

Depreciation

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold Land and Buildings	2% Per annum on cost of buildings
Plant and Machinery	10% Per annum on net book value
Motor Vehicles	25% Per annum on net book value

Government Grant

Government grants receivable in relation to job retention scheme and retail scheme are recognised as income over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis.

The Leicester & Leicestershire Animal Aid Association

Notes to the Accounts

For the year ended 31 December 2021

1 Accounting policies continued

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs.

Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SOFA if the shares are publicly traded or their fair value can otherwise be measured. reliably.

Investments in subsidiaries are measured at cost less impairment.

Allocation of overheads and support costs

Overhead and support costs have been allocated between costs of activities in furtherance of the charities objectives and governance costs.

Costs of activities in furtherance of the Charity's objectives

Costs of activities in furtherance of the Charity's objectives are those costs incurred in the day to day running of the charity in order to meet its objectives, as described in the report of the trustees.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2 Schedule of Income received	Unrestricted fund	Restricted fund	Total 2021	Unrestricted fund	Restricted fund	Total 2020
	£	£	£	£	£	£
Legacies	338,282	-	338,282	750,246	-	750,246
Membership fees	21,644	-	21,644	19,602	-	19,602
Collection Boxes	1,599	-	1,599	1,872	-	1,872
Give as you earn donations	785	-	785	238	-	238
Fund raising	25,451	-	25,451	30,526	-	30,526
Subscriptions, donations & prize draws	133,251	13,233	146,484	127,128	44,286	171,414
Homed	29,630	-	29,630	22,432	-	22,432
Gifts in kind	23,159	-	23,159	38,051	-	38,051
Sponsors	500	-	500	550	-	550
Income from subsidiary	17,277	-	17,277	-	-	-
	<u>591,578</u>	<u>13,233</u>	<u>604,811</u>	<u>990,645</u>	<u>44,286</u>	<u>1,034,931</u>

The charity is continually grateful to the donations of the general public and various institutions for donations of food and consumables utilised by the charity in the caring for the animals. An amount totalling £23,159 in respect of the fair value of these goods is recognised in donations above with the equivalent charge included within 'Food and consumables' in note 5 of these financial statements.

3 Schedule of Investment income	Unrestricted fund	Restricted fund	Total 2021	Unrestricted fund	Restricted fund	Total 2020
	£	£	£	£	£	£
Bank deposit interest	1,670	-	1,670	1,460	-	1,460
Dividend income	15,391	-	15,391	14,953	-	14,953
Tax rebate on covenants and gift aid	14,004	-	14,004	17,223	-	17,223
	<u>31,065</u>	<u>-</u>	<u>31,065</u>	<u>33,636</u>	<u>-</u>	<u>33,636</u>

3a Other Income

Grant income	24,000	-	24,000	3,000	-	3,000
CJRS Income	57,472	-	57,472	40,515	-	40,515
Rental income	2,160	-	2,160	2,160	-	2,160
	<u>83,632</u>	<u>-</u>	<u>83,632</u>	<u>45,675</u>	<u>-</u>	<u>45,675</u>

The Leicester & Leicestershire Animal Aid Association

Notes to the Accounts
For the year ended 31 December 2021

4 Fundraising costs

	Unrestricted fund	Restricted fund	Total 2021	Unrestricted fund	Restricted fund	Total 2020
	£	£	£	£	£	£
Fundraising staff costs	29,674	-	29,674	31,615	-	31,615
Fundraising expenses	3,663	-	3,663	-	-	-
Advertising	3,263	642	3,905	3,133	-	3,133
	<u>36,600</u>	<u>642</u>	<u>37,242</u>	<u>34,748</u>	<u>-</u>	<u>34,748</u>

5 Costs of activities in furtherance of the Charity's objectives

	Unrestricted fund	Restricted fund	Total 2021	Unrestricted fund	Restricted fund	Total 2020
	£	£	£	£	£	£
Salaries and wages	326,099	38,132	364,231	333,907	39,698	373,605
Social security costs	17,827	-	17,827	18,601	-	18,601
Veterinary and medical fees	47,919	2,567	50,486	50,088	2,588	52,676
Rates and water charges	2,012	-	2,012	3,115	-	3,115
Food and consumables	25,903	2,458	28,361	42,745	1,387	44,132
Cleaning and waste disposal charges	9,064	66	9,130	9,309	-	9,309
Training	1,742	-	1,742	1,223	-	1,223
Heating and lighting	12,185	-	12,185	13,012	-	13,012
Repairs and renewals	23,632	2,004	25,636	12,312	1,638	13,950
Insurances	8,683	-	8,683	8,154	-	8,154
Sundry expenses	11,077	-	11,077	5,168	-	5,168
Depreciation of buildings	33,181	-	33,181	33,052	-	33,052
Depreciation motor vehicles	482	-	482	642	-	642
Depreciation plant and machinery	628	-	628	698	-	698
Motor expenses	3,059	-	3,059	3,700	-	3,700
Printing postage and stationery	17,885	-	17,885	20,753	-	20,753
Telephone charges	2,963	203	3,166	2,848	23	2,871
Computer and internet	3,665	-	3,665	2,564	-	2,564
Bank charges	155	58	213	862	-	862
Subscriptions	573	-	573	715	-	715
	<u>548,734</u>	<u>45,488</u>	<u>594,222</u>	<u>563,468</u>	<u>45,334</u>	<u>608,802</u>

6 Support costs

	Unrestricted fund	Restricted fund	Total 2021	Unrestricted fund	Restricted fund	Total 2020
	£	£	£	£	£	£
Governance costs						
Salaries and wages	3,516	-	3,516	4,017	-	4,017
Social security costs	391	-	391	434	-	434
Legal and professional fees	4,241	-	4,241	519	-	519
Auditors' remuneration - Audit	4,740	-	4,740	4,740	-	4,740
Auditors' remuneration - Non Audit	3,839	-	3,839	5,763	-	5,763
	<u>16,727</u>	<u>-</u>	<u>16,727</u>	<u>15,473</u>	<u>-</u>	<u>15,473</u>

The Leicester & Leicestershire Animal Aid Association

Notes to the Accounts For the year ended 31 December 2021

7 Staff costs

	2021 £	2020 £
Wages and Salaries	386,694	398,455
Employers National Insurance	18,218	19,035
Employers Pension Contributions	10,727	10,782
	<u>415,639</u>	<u>428,272</u>
	<u>2021</u>	<u>2020</u>
The average number of employees was:	31	34

Personnel, deemed as key to the purposes of the charity by the trustees received remuneration in the year totalling £39,067 (2020 - £44,511).

Key personnel are occasionally reimbursed for travel costs, these however are not material to the financial statements. No employee has received remuneration in excess of £60,000 in the current or prior financial period.

The trustees are all volunteers and received no remuneration or reimbursement of expenses in this year or in the previous year.

	Listed	Unlisted	Total 2021	Total 2020
	£	£	£	£
Cost or Valuation brought forward	1,400,379	1	1,400,380	1,309,009
Addition	18,556	-	18,556	977,628
Disposals	(43,666)	-	(43,666)	(998,761)
Change in market value	93,525	-	93,525	112,504
Cost or Valuation carried forward	<u>1,468,794</u>	<u>1</u>	<u>1,468,795</u>	<u>1,400,380</u>

The charity owns the whole of the issued ordinary share capital of Leicester Animal Aid Ltd, a company registered in England, no.07064232. The subsidiary is used for non-primary purpose trading activities. Available profits are gifted to the charity and subsequently treated as donations. A summary of the results of the subsidiary is shown below:

	2021 £	2020 £
Profit and loss account		
Turnover	51,005	56,092
Cost of sales	(9,904)	(14,723)
Gross profit	41,101	41,369
Administrative expenses	(21,380)	(24,893)
Corporation tax	-	(3,312)
Profit after taxation	<u>19,721</u>	<u>13,164</u>
Balance Sheet		
Assets	34,131	29,387
Liabilities	(4,052)	(1,752)
	<u>30,079</u>	<u>27,635</u>
Share capital	1	1
Profit and loss	30,078	27,634
Shareholders' funds	<u>30,079</u>	<u>27,635</u>

The Leicester & Leicestershire Animal Aid Association

Notes to the Accounts For the year ended 31 December 2021

8 Investments (continued)

Listed investments relate to a portfolio, managed on behalf of the charity by a professional independent third party.

Investments consist of the following;

	2021	2020
	£	£
Listed holdings- UK equities	1,443,213	1,373,741
Cash on deposit	25,581	26,638
	<u>1,468,794</u>	<u>1,400,379</u>

9 Tangible assets

	Freehold Land and Buildings	Plant and Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2021	1,760,616	44,434	10,970	1,816,020
Additions	-	450	-	450
At 31 December 2021	<u>1,760,616</u>	<u>44,884</u>	<u>10,970</u>	<u>1,816,470</u>
Depreciation				
At 1 January 2021	617,737	38,153	9,043	664,933
Charge for the year	33,181	628	482	34,291
At 31 December 2021	<u>650,918</u>	<u>38,781</u>	<u>9,525</u>	<u>699,224</u>
Net book value				
At 31 December 2021	<u>1,109,698</u>	<u>6,103</u>	<u>1,445</u>	<u>1,117,246</u>
At 31 December 2020	<u>1,142,879</u>	<u>6,281</u>	<u>1,927</u>	<u>1,151,087</u>

The Freehold property is held by the Official Custodian for Charities dated the 15 July 2021 by Order of the Charity Commission for England and Wales.

10 Debtors

	2021	2020
	£	£
Trade debtors	-	-
Amounts owed from subsidiary company	1,360	486
Prepayments and accrued income	97,900	125,179
VAT receivable	3,573	5,170
	<u>102,833</u>	<u>130,835</u>

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	11,204	4,595
Accruals and deferred income	6,418	6,806
Other creditors	1,093	611
	<u>18,715</u>	<u>12,012</u>

The Leicester & Leicestershire Animal Aid Association

Notes to the Accounts
For the year ended 31 December 2021

12 Funds and funds transfers

	Balance at 01.01.21	Incoming	Outgoing	Transfers	Balance at 31.12.21
Unrestricted	£	£	£	£	£
General	2,132,563	706,275	(502,077)	(40,224)	2,296,537
Designated:					
Rehoming Centre Operations	1,000,000	-	-	-	1,000,000
Rehoming Centre Maintenance	100,000	-	(6,459)	6,459	100,000
Business Development	150,000	-	-	-	150,000
Outreach Support	25,000	-	-	-	25,000
	<u>1,275,000</u>	<u>-</u>	<u>(6,459)</u>	<u>6,459</u>	<u>1,275,000</u>
Restricted					
Special purpose donations					
- Kennels Enrichment	9,636	3,135	(1,007)	-	11,764
- Cattery Enrichment	9,329	2,139	(3,399)	-	8,069
P Dakin Legacy	1,671	-	-	-	1,671
Jean Chuter Memorial Fund	1,334	-	-	-	1,334
Community Pet Support Scheme	-	7,959	(41,724)	33,765	-
Petplan (Site signs Project)	304	-	-	-	304
Dog Adventure Playground Project 2019	842	-	-	-	842
	<u>23,116</u>	<u>13,233</u>	<u>(46,130)</u>	<u>33,765</u>	<u>23,984</u>
Total funds	<u>3,430,679</u>	<u>719,508</u>	<u>(554,666)</u>	<u>-</u>	<u>3,595,521</u>

Transfers can occur when project spending has been charged through general reserves but related to designated or restricted funds. Furthermore, where funds relate to capital projects, the policy is to make a transfer to unrestricted funds once the capital spend has taken place. In the year the analysis of the transfers were as follows:

	£
Costs charged through general reserves	41,724
Capital spend	<u>(7,959)</u>
	<u>33,765</u>

Community Pet Support Scheme

A scheme set up to help the elderly, disabled, isolated and vulnerable people to help them keep their cherished pets in their homes.

The Leicester & Leicestershire Animal Aid Association

Notes to the Accounts For the year ended 31 December 2021

13 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fixed Assets	2,315,252	270,789	-	2,586,041	2,551,467
Current Assets	-	1,004,211	23,984	1,028,195	891,385
Current Liabilities	(18,715)	-	-	(18,715)	(12,173)
	<u>2,296,537</u>	<u>1,275,000</u>	<u>23,984</u>	<u>3,595,521</u>	<u>3,430,679</u>

14 Commitments

The charity had total guarantees and commitments at the balance sheet date of £13,627 (2020- £20,054).

15 Related party transactions

As explained in note 8 under investments. Donations received in the year from the subsidiary was £17,277 (2020 - £Nil). Donations received from the trustees was £50 (2020 - £1,779).