

Registered charity number: 242560

**Report of the Trustees' and  
Annual Report and Accounts  
for the year ended 31 December 2018  
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 2018

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#### 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  
Jess Bostock  
Sonia Driver  
Kevan Kirby  
Gay Martin  
Dana Newcombe

*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*       Hunter 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

*Trustees holding title to property belonging to the charity at the report date were*  
Jess Bostock, Gay Martin and Diana Newcombe (known as Dana Newcombe)

## **Trustees' Report**

### **For the year ended 31 December 2018**

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#### **Introduction**

The trustees present their report along with the financial statements of the charity for the year ended 31<sup>st</sup> December 2018. 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 16<sup>th</sup> 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 2019 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 2019 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
- 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

## Trustees' Report For the year ended 31 December 2018

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### 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 discounted neutering scheme for new owners of our cats and dogs, 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.
- Helping dog owners to learn how to help their beloved pets overcome common issues using these gentle and effective techniques through Jane Harvey’s TTouch courses.
- 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 both through Jane Harvey’s K9Kidz programme for children at LAA and our Huncote Hound Club.
- Helping people better look after their pets through Sophie Flux of Animal Aiders providing Pet First Aid Courses for dogs and cats at LAA.

### Activities and Fundraising

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

- For **Regular Giving** by introducing Direct Debits to make it easier for those who wish to donate on-line, by phone or on paper forms and to increase the number of regular donors
- Relaunched our **Membership Scheme** to encourage more people to get involved and recognise through different levels of membership their commitment to the charity
- For **Fundraisers** by creating Fundraising Packs and Leaflets for both individuals and corporate supporters giving advice on setting up events and 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
- Re-launched the **Huncote Hound Club** and **Activity Mornings** to help younger people learn about the importance of animal welfare and the role of animal rescue

## The Leicester & Leicestershire Animal Aid Association

### Trustees' Report For the year ended 31 December 2018

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- Improving the **data** we hold on supporters to ensure it is correct so that we can properly recognise support from our volunteers and donors and that we comply with the new data protection(GDPR) rules and the Fundraising Regulator's Code of Practice.
- Improving the **"Get Involved"** section of our website to give people clear options to make it easier if they wish to be involved at [www.leicesteranimalaid.org.uk/introduction/get-involved](http://www.leicesteranimalaid.org.uk/introduction/get-involved)

#### Volunteers

LAA could not exist without the help and support provided by numerous 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. Examples are:-

#### By giving freely of their time:-

Foster-carers, jumble-sorters, dog-walkers who help us to ensure that the dogs in our care enjoy regular exercise, cattery helpers, cat and dog sitters who help socialise our animals, photographers, videographer, graphic designers, receptionists, gardeners, site maintainers, trustees and many other volunteers (see our Newsletter and website for more details).

#### Examples of fundraisers

- Organisers of auctions and quizzes, collecting-tin rattlers, cake-bakers.
- Coffee shop, charity shop and mini-market sales volunteers.
- The sponsored walkers, sky-divers, fire-walkers, marathon runners and Mars Snowden climbers.
- Councillor Richard Allen of Hinckley and Bosworth BC for his fundraising and support during the year
- Stokefest in Stoke Golding who have donated nearly £20,000 to us over many years.
- 1<sup>st</sup> Broughton Astley Rainbows and 68<sup>th</sup> Leicester Guides for their fundraising and donations.
- Coffin Scratchers Motorcycle Club for their annual visit and donations.
- Vets 4 Pets Hinckley, Burbage Riding Club, Market Harborough Summer Fayre and many others for hosting Dog Shows to raise funds and awareness.

#### By donating

- Over 400 supporters regularly donate money to help look after our animals.
- New and pre-loved items for resale through our charity shop and mini-markets.
- Cat and dog food and pet items in collection bins on our site and at Asda, Attfield's Farm Shop, Morrisons, Sainsburys and Tesco stores.
- To our Christmas Campaign so all our cats and dogs got a special gift.

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

- Volunteer teams from Mars Petcare, Santander, Co-op, Pets at Home, Hastings Direct, Sandfords Construction, Cadent Gas, NatWest, Lloyds, Aggregate Industries, Sainsburys Leicester Forest East and the many others who completed projects for us ranging from fence and mural painting, decorating, gardening, ground clearance and improving the enrichment facilities for the dogs and cats at LAA.
- Mars Petcare and Chris Cooper-Hayes for their help on developing our new community garden project.
- Frontline for featuring our residents on their Facebook page.

## **The Leicester & Leicestershire Animal Aid Association**

### **Trustees' Report For the year ended 31 December 2018**

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#### **Corporate supporters in 2018**

- Co-op Store Enderby, East Midlands Chamber of Commerce and the Rotary Club Lutterwoth for choosing us as their Charity of the Year
- Pets at Home Hinckley Store who raised £2,225 through their Santa Paws appeal and held charity fundraising events for us and Small Pet Rescue.
- Pets at Home customers who have donated through their VIP Lifelines cards.
- Jane Harvey with Otis for running our K9Kidz workshops this summer to educate children about how to be safe around dogs and understand their behaviour.
- National Citizenship Service for choosing LAA as their charity support project.

#### **Investing in communications**

We are spreading our News and photographs through our twice yearly printed newsletter Facebook, Instagram, Twitter and Youtube and our website:-

<http://www.leicesteranimalaid.org.uk/>

#### **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 2018 with both personal and professional development.

## The Leicester & Leicestershire Animal Aid Association

### Trustees' Report For the year ended 31 December 2018

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#### Achievements and Performance

##### Animal numbers

##### Dogs

Number in to re-home	236 (2017 205)
Strays reunited with owners	64 (2017 61)
Fostered with LAA bearing costs	37 (2017 30)
Rehomed	150 (2017 185)
Returned to LAA	15 (2017 23)
Deceased	12 (2017 21) (9 for health and 3 for behavioural reasons)

In 2018 72% (2017 65%) of stray dogs were returned safely to their owners. We believe that the introduction of compulsory micro-chipping in 2016 has aided the reunification process.

##### Cats

Number in to re-home	150 (2017 141) (Including 15 born on site)
Fostered with LAA bearing costs	11 (2017 10)
Re-homed	128 (2017 144)
Returned to LAA	9 (2017 12)
Deceased	10 (2017 3) (7 for health and 3 for behavioural reasons)

Our intake and re-homing numbers have remained largely consistent with 2018 and 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. 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 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 other animals.
- FIV and/or FeLV positive cats.



## Trustees' Report For the year ended 31 December 2018

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### 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 provided even more facilities during 2018 to help alleviate the animals' stress and boredom. We continue to look for further improvements to our site.

- The Canine Play-barn has been completed in early 2018 providing year round exercise, play and enrichment space for the dogs in our care. The cost of £123,524 was funded by legacies, grants and from our own reserves.
- **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.  
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.

## The Leicester & Leicestershire Animal Aid Association

### Trustees' Report For the year ended 31 December 2018

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#### 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	2018		2017	
	£	%	£	%
Legacies	£198,308	39%	£299,779	50%
Grants	£6,260	1%	£0	0%
Donations and fundraising	£221,133	44%	£203,486	34%
Homing fees	£26,281	5%	£30,763	5%
Donation from trading subsidiary	<u>£ 57,940</u>	11%	<u>£ 65,732</u>	11%
	<u>£509,922</u>	100%	<u>£599,760</u>	100%
Investment Income	<u>£29,520</u>		<u>£35,206</u>	
<b>Total income</b>	<b><u>£539,442</u></b>		<b><u>£634,966</u></b>	

2018 has been a difficult year for the charity, our total income was £539,442 (2017 £634,966) and our costs were £691,205 (2017 £642,846). As a consequence the charity finishes the year with a loss of £247,823 (2017 surplus £95,097), which includes an unrealised and realised loss on our investment portfolio of £96,060 (2017 gain £102,987). This shortfall has been funded from our bank account without the need for any borrowing.

Our financial viability is highly dependent on legacy income, 39% of our income this year, and this is, by its nature, very volatile. 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 have started more income-generating projects to provide regular income through membership, monthly donations and trading income.

Expenditure	2018		2017	
	£	%	£	%
Fundraising costs	£56,765	8%	£44,001	7%
Charitable expenditure	£613,962	90%	£578,631	91%
Governance costs	<u>£20,478</u>	2%	<u>£20,224</u>	2%
<b>Total costs</b>	<b><u>£691,205</u></b>	100%	<b><u>£642,846</u></b>	100%

#### **90p in the £1 (91p in 2017) of our costs are spent on our charitable aims.**

In 2018 our payroll costs increased by £30,554 from £354,734 to £385,179 with staff numbers increasing from 27 to 34. This was for part time staff to operate our Community Pet Support Scheme; the cost of £40,806 was paid for by specific restricted donations.

Veterinary fees fell by £8,016 from £64,204 to £56,188 as we strive to give the best care and attention to the animals that come into our home.

## The Leicester & Leicestershire Animal Aid Association

### Trustees' Report For the year ended 31 December 2018

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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 2018 this cost the charity £8,492 (2017 - £5,891).

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. 2018 has seen LAA Ltd continue to trade on a similar level with last year with a strong performance from the on-site shop and from the sale of pet items.

### 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 2018 the Trustees followed independent financial investment advice from Hunter, Aitkenhead & Walker Ltd.

#### *Preferences/Constraints*

Wherever possible investments are not held with 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 at least twice a year.

A spread of ethical investments is actively managed by Aviva. This year there has been a decrease in dividends and interest to £11,792 (2017 £14,800).

2018 was a very poor year for the stock markets with the FT100 Share Index falling 12.5%. Our portfolio, which is a mixture of shares 55%, fixed interest securities 40% and cash 5%, fell £89,535 9.1% in value (2017 gain £102,987). There has been a recovery in the markets so far in 2019 which have recouped some of this loss.

The portfolio is valued at £1,120,640 at 31<sup>st</sup> December 2018 a gain of £140,640 on the original £980,000 invested.

Investment management costs are recognised in the governance costs of the charity, with the amount expensed in the year totalling £6,610 (2017 - £7,234), this expense is deducted at source. Investment management costs are made up of the following elements:

Platform fees (Aviva)	0.13%
Fund Management Fees (Aviva)	0.73 %
Investment Advice Fees (after charity discount)	0.46%
Total costs of investment are 1.3% (2017 1.3%) per annum.	

## The Leicester & Leicestershire Animal Aid Association

### Trustees' Report For the year ended 31 December 2018

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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 increase 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 need beyond the confines of the re-homing centre	£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.

#### Structure, Governance and Management

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

LAA was formally founded in 1956 by Dorothea Farndon. Mrs Farndon 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. In December 1987, after over 40 years of caring for animals, Mrs Farndon reluctantly retired.

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.

## **Trustees' Report**

### **For the year ended 31 December 2018**

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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 have undertaken a review of their skills and experience and have drawn up a Trustees' Skills Matrix and are actively seeking further appropriately-qualified and/or experienced potential Trustees.

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 principle 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 principle 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.

## **The Leicester & Leicestershire Animal Aid Association**

### **Trustees' Report For the year ended 31 December 2018**

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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 2015 (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 A Martin

I Pritchard BSc (Hons) FCA

Date: 10 May 2019

## **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 2018**

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We have audited the financial statements of Leicester and Leicestershire Animal Aid Association (the 'charity') for the year ended 31 December 2018 on pages 18 to 27, 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).

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2018, 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **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 2018**

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#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we 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 Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities, set out on page 14, 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**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due fraud or error, and to issue a Report of the Independent Auditors 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.



## **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 2018**

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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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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: 13 May 2019

# The Leicester & Leicestershire Animal Aid Association

## Statement of Financial Activities For the year ended 31 December 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>Income and endowments from:</b>					
Donations and legacies	2	465,344	44,578	509,922	599,760
Investments	3	29,520	-	29,520	35,206
<b>Total income</b>		<u>494,864</u>	<u>44,578</u>	<u>539,442</u>	<u>634,966</u>
<b>Expenditure on:</b>					
<b>Cost of generating funds</b>					
Fundraising costs	4	56,765	-	56,765	44,001
<b>Charitable expenditure</b>					
Costs of activities in furtherance of the Charity's objectives	5	565,087	48,875	613,962	578,631
<b>Other</b>					
Support costs	6	20,478	-	20,478	20,224
<b>Total expenditure</b>		<u>642,330</u>	<u>48,875</u>	<u>691,205</u>	<u>642,856</u>
<b>Net gains/(losses) on investments:</b>	8	(96,060)	-	(96,060)	102,987
<b>Net income</b>		<u>(243,526)</u>	<u>(4,297)</u>	<u>(247,823)</u>	<u>95,097</u>
<b>Funds Transferred</b>	12	22,649	(22,649)	-	-
<b>Net movement in funds</b>	12	<u>(220,877)</u>	<u>(26,946)</u>	<u>(247,823)</u>	<u>95,097</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	12	3,026,585	46,781	3,073,366	2,978,269
<b>Total funds carried forward</b>		<u>2,805,708</u>	<u>19,835</u>	<u>2,825,543</u>	<u>3,073,366</u>

All income and expenditure is derived from continuing activities.

# The Leicester & Leicestershire Animal Aid Association

## Balance Sheet As at 31 December 2018

		2018		2017	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Investments	8		1,120,641		1,232,785
Tangible assets	9		1,186,480		1,183,752
			<u>2,307,121</u>		<u>2,416,537</u>
<b>Current Assets</b>					
Debtors	10	32,757		78,634	
Cash at bank and in hand		<u>501,518</u>		<u>621,521</u>	
		534,275		700,155	
<b>Current Liabilities</b>					
<b>Creditors</b>					
Amounts falling due within one year	11	<u>(15,853)</u>		<u>(43,326)</u>	
<b>Net Current Assets</b>			518,422		656,829
			<u>2,825,543</u>		<u>3,073,366</u>
<b>Unrestricted Funds</b>					
Designated Funds	12		1,530,708		1,731,871
Restricted Funds			1,275,000		1,294,714
			19,835		46,781
			<u>2,825,543</u>		<u>3,073,366</u>

Approved on behalf of the trustees:

E A Martin

I Pritchard

Date: 10 May 2019

The notes on pages 21 to 27 form part of these financial statements

# The Leicester & Leicestershire Animal Aid Association

## Statement of Cash Flows As at 31 December 2018

	Note	2018 £	2017 £
Cash flow from operating activities	1	(115,469)	35,739
Cash flow from investing activities			
Interest received		3,657	5,072
Dividends received		11,792	14,800
Capital expenditure			
Fixed asset additions		(36,067)	(161,014)
Investment additions		(470,874)	(51,811)
Investment disposal proceeds		486,958	59,045
Net cash flow from investing activities		<u>(4,534)</u>	<u>(133,908)</u>
Net increase/(decrease) in cash and cash equivalents		(120,003)	(98,169)
Cash and cash equivalents at the beginning of the reporting period		621,521	719,690
Cash and cash equivalents at the end of the reporting period		<u>501,518</u>	<u>621,521</u>

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

	2018 £	2017 £
Net income for year (as per the statement of financial activities)	(247,823)	95,097
Adjusted for:		
Gain/(loss) on investment	96,060	(102,987)
Dividends and interest from investments	(15,449)	(19,872)
Depreciation charges	33,339	33,587
Loss on disposal	-	273
Decrease/(increase) in debtors	45,877	(571)
(Decrease)/increase in creditors	(27,473)	30,212
Net cash flow from operating activities	<u>(115,469)</u>	<u>35,739</u>

## The Leicester & Leicestershire Animal Aid Association

### Notes to the Accounts

For the year ended 31 December 2018

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#### 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 2015.

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

##### 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

# The Leicester & Leicestershire Animal Aid Association

## Notes to the Accounts

For the year ended 31 December 2018

### 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 2018 £	Unrestricted fund £	Restricted fund £	Total 2017 £
	Legacies	198,308	-	198,308	299,779	-	299,779
	Grant income	-	6,260	6,260	-	-	-
	Membership fees	5,643	-	5,643	1,058	-	1,058
	Collection Boxes	3,437	-	3,437	2,027	-	2,027
	Give as you earn donations	321	-	321	556	-	556
	Fund raising	28,853	-	28,853	45,788	-	45,788
	Subscriptions, donations & prize draws	105,278	38,318	143,596	123,021	7,768	130,789
	Homed	26,281	-	26,281	30,763	-	30,763
	Gifts in kind	36,001	-	36,001	19,330	-	19,330
	Sponsors	1,575	-	1,575	2,350	-	2,350
	Rental income	1,707	-	1,707	1,588	-	1,588
	Income from subsidiary	57,940	-	57,940	65,732	-	65,732
		<u>465,344</u>	<u>44,578</u>	<u>509,922</u>	<u>591,992</u>	<u>7,768</u>	<u>599,760</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 £36,001 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 2018 £	Unrestricted fund £	Restricted fund £	Total 2017 £
	Bank deposit interest	3,657	-	3,657	5,072	-	5,072
	Dividend income	11,792	-	11,792	14,800	-	14,800
	Tax rebate on covenants and gift aid	14,071	-	14,071	15,334	-	15,334
		<u>29,520</u>	<u>-</u>	<u>29,520</u>	<u>35,206</u>	<u>-</u>	<u>35,206</u>

## The Leicester & Leicestershire Animal Aid Association

### Notes to the Accounts

For the year ended 31 December 2018

#### 4 Fundraising costs

	Unrestricted fund £	Restricted fund £	Total 2018 £	Unrestricted fund £	Restricted fund £	Total 2017 £
Fundraising	51,527	-	51,527	38,552	-	38,552
Advertising	<u>5,238</u>	<u>-</u>	<u>5,238</u>	<u>5,174</u>	<u>275</u>	<u>5,449</u>
	<u>56,765</u>	<u>-</u>	<u>56,765</u>	<u>43,726</u>	<u>275</u>	<u>44,001</u>

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

	Unrestricted fund £	Restricted fund £	Total 2018 £	Unrestricted fund £	Restricted fund £	Total 2017 £
Salaries and wages	322,564	40,826	363,390	321,951	14,048	335,999
Social security costs	21,789	-	21,789	18,735	-	18,735
Veterinary and medical fees	54,120	2,068	56,188	50,750	13,454	64,204
Rates and water charges	660	-	660	581	-	581
Food and consumables	45,267	3,259	48,526	29,341	515	29,856
Cleaning and waste disposal charges	11,140	-	11,140	11,283	112	11,395
Training	375	-	375	850	560	1,410
Heating and lighting	14,494	-	14,494	10,790	-	10,790
Repairs and renewals	12,823	2,238	15,061	19,139	2,746	21,885
Insurances	8,631	-	8,631	10,514	250	10,764
Sundry expenses	5,352	253	5,605	2,615	3,927	6,542
Depreciation of buildings	31,335	-	31,335	31,107	-	31,107
Depreciation motor vehicles	1,142	-	1,142	1,524	-	1,524
Depreciation plant and machinery	862	-	862	956	-	956
Loss on disposal of fixed assets	-	-	-	273	-	273
Motor expenses	3,819	-	3,819	3,928	5	3,933
Printing postage and stationery	24,442	-	24,442	23,242	167	23,409
Telephone charges	2,928	231	3,159	3,024	-	3,024
Computer and internet	2,386	-	2,386	1,831	-	1,831
Bank charges	101	-	101	46	-	46
Subscriptions	<u>857</u>	<u>-</u>	<u>857</u>	<u>367</u>	<u>-</u>	<u>367</u>
	<u>565,087</u>	<u>48,875</u>	<u>613,962</u>	<u>542,847</u>	<u>35,784</u>	<u>578,631</u>

#### 6 Support costs

	Unrestricted fund £	Restricted fund £	Total 2018 £	Unrestricted fund £	Restricted fund £	Total 2017 £
<b>Governance costs</b>						
Salaries and wages	4,046	-	4,046	3,848	-	3,848
Social security costs	443	-	443	419	-	419
Legal and professional fees	7,939	-	7,939	7,893	-	7,893
Auditors' remuneration - Audit	2,830	-	2,830	2,750	-	2,750
Auditors' remuneration - Non Audit	<u>5,220</u>	<u>-</u>	<u>5,220</u>	<u>5,314</u>	<u>-</u>	<u>5,314</u>
	<u>20,478</u>	<u>-</u>	<u>20,478</u>	<u>20,224</u>	<u>-</u>	<u>20,224</u>

## The Leicester & Leicestershire Animal Aid Association

### Notes to the Accounts

For the year ended 31 December 2018

#### 7 Staff costs

	2018 £	2017 £
Wages and Salaries	390,468	362,103
Employers National Insurance	25,430	21,912
Employers Pension Contributions	8,492	5,891
	<u>424,390</u>	<u>389,906</u>

	2018	2017
The average number of employees was:	<u>34</u>	<u>27</u>

Personnel, deemed as key to the purposes of the charity by the trustees received remuneration in the year totalling £44,893 (2017 - £42,670).

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 2018 £	Total 2017 £
8 Investments				
Cost or Valuation brought forward	1,232,784	1	1,232,785	1,137,032
Addition	470,874	-	470,874	51,811
Disposals	(486,958)	-	(486,958)	(59,045)
Change in market value	(96,060)	-	(96,060)	102,987
	<u>1,120,640</u>	<u>1</u>	<u>1,120,641</u>	<u>1,232,785</u>
Cost or Valuation carried forward				

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:

	2018 £	2017 £
<b>Profit and loss account</b>		
Turnover	89,700	92,132
Cost of sales	<u>(21,297)</u>	<u>(22,139)</u>
Gross profit	68,403	69,993
Donations to LAA	(57,940)	(65,732)
Administrative expenses	(4,341)	(3,815)
Corporation tax	<u>(4,316)</u>	<u>(190)</u>
Profit after taxation	<u>1,806</u>	<u>256</u>
<b>Balance Sheet</b>		
Assets	27,493	66,832
Liabilities	<u>(24,200)</u>	<u>(65,346)</u>
	<u>3,293</u>	<u>1,486</u>
Share capital	1	1
Profit and loss	<u>3,292</u>	<u>1,485</u>
Shareholders' funds	<u>3,293</u>	<u>1,486</u>



## The Leicester & Leicestershire Animal Aid Association

### Notes to the Accounts

For the year ended 31 December 2018

#### 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;

	2018	2017
	£	£
Listed holdings- UK equities	1,069,413	1,174,555
Cash on deposit	51,227	58,229
	<u>1,120,640</u>	<u>1,232,784</u>

#### 9 Tangible assets

	Freehold Land and Buildings	Plant and Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2018	1,693,866	44,434	10,970	1,749,270
Additions	36,067	-	-	36,067
Disposals	-	-	-	-
	<u>1,729,933</u>	<u>44,434</u>	<u>10,970</u>	<u>1,785,337</u>
<b>At 31 December 2018</b>				
	<u>1,729,933</u>	<u>44,434</u>	<u>10,970</u>	<u>1,785,337</u>
<b>Depreciation</b>				
At 1 January 2018	523,299	35,817	6,402	565,518
Charge for the year	31,335	862	1,142	33,339
Eliminated on disposal	-	-	-	-
	<u>554,634</u>	<u>36,679</u>	<u>7,544</u>	<u>598,857</u>
<b>At 31 December 2018</b>				
	<u>554,634</u>	<u>36,679</u>	<u>7,544</u>	<u>598,857</u>
<b>Net book value</b>				
At 31 December 2018	<u>1,175,299</u>	<u>7,755</u>	<u>3,426</u>	<u>1,186,480</u>
<b>At 31 December 2017</b>				
	<u>1,170,567</u>	<u>8,617</u>	<u>4,568</u>	<u>1,183,752</u>

Freehold property is held in the name of the holding trustees, being as at 31 December 2018; Jessica Rose Bostock, Vanessa Gay Martin and Diana Newcombe.

#### 10 Debtors

	2018	2017
	£	£
Trade debtors	205	749
Amounts owed from subsidiary company	16,000	60,000
Prepayments and accrued income	11,563	12,498
VAT receivable	4,989	5,387
	<u>32,757</u>	<u>78,634</u>

#### 11 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	8,863	10,579
Accruals and deferred income	5,381	31,695
Other creditors	1,609	1,052
	<u>15,853</u>	<u>43,326</u>

## The Leicester & Leicestershire Animal Aid Association

Notes to the Accounts  
For the year ended 31 December 2018

### 12 Funds and funds transfers

	Balance at 01.01.18	Incoming	Outgoing	Transfers	Balance at 31.12.18
	£	£	£	£	£
<b>Unrestricted</b>					
General	<u>1,731,871</u>	<u>494,864</u>	<u>(717,986)</u>	<u>21,959</u>	<u>1,530,708</u>
<b>Designated:</b>					
Rehoming Centre Operations	1,000,000	-	-	-	1,000,000
Rehoming Centre Maintenance	100,000	-	-	-	100,000
Business Development	150,000	-	-	-	150,000
Outreach Support	25,000	-	-	-	25,000
Grant - re Dog Enrichment	<u>19,714</u>	<u>-</u>	<u>(20,404)</u>	<u>690</u>	<u>0</u>
	<u>1,294,714</u>	<u>-</u>	<u>(20,404)</u>	<u>690</u>	<u>1,275,000</u>
<b>Restricted</b>					
Special purpose donations					
- Kennels Enrichment	2,289	2,275	(2,266)	-	2,298
- Cattery Enrichment	3,692	1,713	(455)	-	4,950
Paul Dakin Legacy	1,671	-	-	-	1,671
Grant - re Dog Enrichment	5,497	-	-	-	5,497
Loneliness Garden	-	20,000	-	(17,893)	2,107
Indoor Dog Playground	-	2,129	(2,123)	-	6
Petplan (Site signs project)	-	6,260	-	(4,756)	1,504
Jean Chuter Memorial Fund	1,334	-	-	-	1,334
Community Pet Support Scheme	<u>32,298</u>	<u>12,201</u>	<u>(44,031)</u>	<u>-</u>	<u>468</u>
	<u>46,781</u>	<u>44,578</u>	<u>(48,875)</u>	<u>(22,649)</u>	<u>19,835</u>
<b>Total funds</b>	<u><u>3,073,366</u></u>	<u><u>539,442</u></u>	<u><u>(787,265)</u></u>	<u><u>-</u></u>	<u><u>2,825,543</u></u>

Transfers can occur when project spending has been charged through general reserves but related to 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	-
Capital spend	<u>22,649</u>
	<u><u>22,649</u></u>

#### Grant - re Dog Enrichment

Funds were received without restriction from Tesco animal charity fund raising campaign and were designated by the trustees to be used towards the dog enrichment programme, amounting to £19,714 as brought forward. This amount was utilised during the period along with additional expenditure of £690 transferred from the general fund. There are also restricted funds of £5,497.

#### 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.

#### Loneliness Garden

Funds were received from Mars for the purpose of the construction of a garden on site, providing a place for reflection and solace. As well as educational purposes with the creation of a 'bug hotel'.

## The Leicester & Leicestershire Animal Aid Association

### Notes to the Accounts For the year ended 31 December 2018

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#### 13 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Fixed Assets	1,546,561	760,560		2,307,121	2,416,537
Current Assets		514,440	19,835	534,275	700,155
Current Liabilities	(15,853)			(15,853)	(43,326)
	<u>1,530,708</u>	<u>1,275,000</u>	<u>19,835</u>	<u>2,825,543</u>	<u>3,073,366</u>

#### 14 Commitments

The charity had total guarantees and commitments at the balance sheet date of £32,566 (2017 - £41,553).

#### 15 Related party transactions

As explained in note 8 under investments.

Donations received in the year from the subsidiary totalled £57,940 (2017 - £65,732).