Registered charity number: 242560

Report of the Trustees' and Annual Report and Accounts for the period ended 31 December 2025 for The Leicester and Leicestershire Animal Aid Association

Mark J Rees LLP
Statutory Auditors
Chartered Accountants
Granville Hall
Granville Rd
Leicester
LE1 7RU

The Leicester and Leicestershire Animal Aid Association

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The Leicester and Leicestershire Animal Aid Association
Trustees' Report
For the period ended 31 December 2025

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
Phoebe Skarlatos, Chair
Anabel McDougall, Secretary
Luke Collett, Treasurer
Robin Arnold
Jess Bostock
Kevan Kirby
Dana Newcombe (resigned 15th January 2026)
Michelle Chapman (appointed 5th June 2025)

General Manager **Keely Short**

Auditors
Mark J Rees LLP
Granville Hall, Granville Road, Leicester, LE1 7RU

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

Solicitors
Shakespeare Martineau LLP
One Colton Square, Leicester LE1 1QH

Financial Advisors
Optimum Path Financial Planning 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

Introduction

The trustees present their report with the financial statements of the charity for the period ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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 2025 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 2025 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.

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 some of which took place Live Online on Zoom.

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

- 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.
- Continuing to improve and keep updated our website.
- CPSS has had award success as well as a nomination in the BBC Radio animal award.

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, supermarket collectors, trustees and many other volunteers.

Examples of fundraisers
- Organisers of fund-raising events, collecting-tin rattlers, cake-bakers.
- Coffee shop, charity shop and mini-market sales volunteers.
- Our Facebook social media friends for their donations and fund-raising events.
- The sponsored walkers, cyclists, sky divers, marathon runners and virtual marathon runners.
- Schools and younger members of our community for their fundraising and donations.
- The family in Bute Close, Hinckley for continuing their support with an amazing Christmas light display on their house to raise donations for us.
- Local firms raising monies on our behalf.

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 though 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, Pets at Home and Tesco stores.

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 continue to raise funds by organising a sponsored dog walk and supper club and supports the CPSS party where he spent time talking to the clients, supplied tombola prizes and encourages other corporate and private donations.

Corporate Supporters – it's not all about direct donations. Giving the gift of time and skills sharing has been incredibly useful to us too. The continued support is very much appreciated.

Investing in communications

We are spreading our News and photographs through our twice-yearly printed newsletter, Google, Facebook, Instagram, YouTube and our website 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 2025 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 into re-home	**24** (2024 102)
Rehomed	**20** (2024 97)
Strays reunited with owners	**0** (2024 0)
Returned to LAA	**2** (2024 5)
Deceased	**6** (2024 13) (of which **1** was a banned breed, **3** with behavioral issues and **2** with age related ill-health)

Cats

Number into re-home	**32** (2024 177)
Re-homed	**38** (2024 167)
Returned to LAA	**0** (2024 6)
Deceased	**2** (2024 2) (ill health)

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.

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.

Animal Welfare (continued)

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 leukemia 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 2025 to help alleviate the animals' stress and boredom. We continue to look for further improvements to our site.

Community Pet Support Scheme (CPSS)

This was launched in 2016 to support vulnerable pet owners with free practical pet care support such as dog walking, grooming and veterinary transportation. Pet companionship can help to alleviate social isolation and prevent feelings of loneliness. Our dedicated outreach team of 6 Animal Care Assistants, managed by our Scheme Co-ordinator, provide a regular, reliable and trusted service which also serves to provide a befriending service and emotional support for our clients. The scheme also hosts twice yearly fun social events which has helped many of our clients meet (and form new friendships) with other clients who have a shared love of pets.

The scheme has supported 155 clients since 2016 across the districts of Hinckley & Bosworth, Oadby & Wigston and Blaby. It is a free to access scheme, supporting vulnerable pet owners with practical duties such as dog walking, grooming and veterinary transportation. The scheme helps to keep owners and their cherished animal companions together and the team offers friendship and emotional support to our clients, helping to prevent loneliness and social isolation. Twice yearly social events are very popular with food and entertainment, engendering new friendships between like-minded animal-loving people.

Here's what some of our clients and team members say about the scheme:

> *Client, Jackie*
> *'Dear Bella, Thank you for all your help and support with handsome Mr. Ged, I can never thank you enough for all the care and kindness you gave me, thank you, with love and best wishes Jackie'*

Community Pet Support Scheme (CPSS) (continued)

Bella, Animal Care
I love that it helps to keep owner and pet together which is good for mental health and well-being. It helps the clients to have regular visits from us as they have someone to talk as they will say that they feel lonely at times. I couldn't imagine doing anything that I love more than what I do right now, I think it's wonderful. I feel really blessed to meet such lovely people and their pets on a daily basis and the relationship just develops over time and I feel very privileged to do what I do.

Fiona, Animal Care Assistant:
I've just had a lovely visit with Jane and Milo. Jane said the difference in Milo since we've been visiting has been amazing. He's interested in everything and wants to play again. Jane came with me on a short walk and she really enjoyed it. She said it had done her the world of good. Fiona said *It is definitely a case of the scheme making a big difference to someone's life.*

We are enormously grateful to the National Lottery Community Fund, Mars Petcare and others for helping fund our Community Pet Support Scheme.

In particular we are grateful to The National Lottery Community Fund who are granting £90,000 over a three-year period from April 2022 to help with staff costs.

Facts You didn't Know

Personnel
Our team comprises of our staff and our volunteers. We are fortunate that many of our collective team have had a long history with the charity. Five of our direct animal care team have a combined 44 years of service at LAA headed up by their supervisor and manager who together have over 23 years-experience between them. Our admin and accounts team have a phenomenal 67 years at LAA between just four members of staff. Our long standing, loyal volunteer animal care team have notched up over 140 years of supporting LAA and our volunteers who support our charity shops have a combined length of service of over 70 years. This is a tremendous achievement and our heartfelt thanks and appreciation goes to everyone past, present and future that have contributed to the charity's achievements in providing a safe, secure and loving environment to the many 1,000's of cats and dogs that deserve a second chance.

Training
Training is key to improving the support we provide to both animals and people.
2025 training:
Helen Wilber, Fundraising Manager, received external training in safeguarding and promoting the welfare of children; essential for our junior members club, The Huncote Hound Club and our K9 Kids interactive workshops helping to build children's confidence around dogs and promoting safe and respectful handling.
Izzy Tutcher, Philanthropy Manager - Certificate in Philanthropic Psychology and currently studying for a Certificate in Fundraising Copywriting
Clare Crougwell, CPSS Co-ordinator - Safe-guarding Vulnerable Adults
Amelia Dawson, Animal & Team Welfare Co-ordinator

- Mental Health First Aid
- Stress awareness in the workplace
- Diploma in Adult Counselling (for Counselling & Psychotherapy)
- Neurodiversity in the Workplace: Strategies for Inclusion and Collaboration.
- LGBTQ+ awareness
- Autism awareness

Training (continued)

- Trauma-Informed Practice Creating Safer Spaces in Every Role
- Domestic Violence & Abuse Level 3 Advanced Diploma
- Currently studying: Diploma Animal Care Welfare and Husbandry

The direct animal care team all hold relevant animal care qualifications but regularly undertake additional training to enhance their skills. Kennel Assistant, Liv Latham, is currently studying for a Level 3 Diploma in canine care, behaviour, and welfare. Multiple team members are trained in Mental Health First Aid, Emergency First Aid at Work (humans), dog, and cat first aid and as fire marshals.

Supporters
The charity's history and future is reliant on the kindness, compassion and generosity of LAA's many supporters that have helped to shape the charity over the years and whose support has directly, positively impacted the lives of the cats and dogs that have needed LAA's help from its humble beginnings nearly 70 years ago to the present day and into the future. LAA is an extended family of animal loving individuals, community groups, local businesses, trust and grant providers and the wider animal welfare sector. We are all connected through a shared love of animals and a desire to do as much as we can to improve the lives of cats and dogs.

Wellbeing at LAA
This is being championed by Amelia Dawson who had worked in direct animal care at LAA and took up a new role as our Animal and Team Welfare Co-ordinator. This post focuses on the overall health of the workplace with a priority on mental wellbeing. In addition, Amelia works closely with our kennel Co-ordinator and Canine Behaviorist, alongside our kennel team in helping to improve the lives of the cats and dogs that haven't had the best start in life. They sometimes require additional rehabilitation to help them build confidence with new people and new environments in preparation for a new, permanent loving home.

We have monthly Welfare Meetings for the benefit of the dogs, cats and staff.

We care passionately about the animals in our care and supporting our team is imperative as their unfaltering dedication is both physically demanding but can also be emotionally challenging. Many of the cats and dogs that need our help have experienced instability in their short lives and some have been the victims of unkind treatment and subsequent trauma. It is upsetting for our team to witness the effects that this has had on the cats and dogs they care deeply for.

The majority of cats needing rescue space have not been vaccinated, neutered or spayed and, sadly, many female cats have had multiple litters of kittens before arriving at our Centre. We have also seen more cats that have needed veterinary attention, including untreated flea allergies which has caused skin irritation and distress and essential dental work, even for younger cats.

Volunteers
Thank you to our wonderful team of volunteers who support our work in the following areas: on site charity shop; serving customers and also sorting donated goods, monthly coffee shop and regular on-site and off-site sales. Dog walkers and dog sitters, cattery volunteers - cleaners, groomers, kitten and cat pet sitters, supermarket food collectors, business collection tin collectors, fundraising events, gardeners, maintenance and DIY.

Projects
Important improvements to the site for the benefit of the dogs, staff and dog walkers.
Major projects were completed after period 31st March 2025.

Financial Review
The charity receives no government support and is totally reliant for its income on legacies, donations, fundraising, grants, 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.

On 31st March, 2025, the unincorporated charity transferred its assets to the new Charitable Incorporated Organisation. Therefore, the figures which follow are for three months only.

Income	Year ending Dec 2025		Year ending Dec 2024	
	£	%	£	%
Legacies	£48,153	43%	£778,992	67%
Donations and fundraising	£56,512	50%	£315,863	28%
Grants & other income	£7,226	7%	£23,235	2%
Donation from trading subsidiary	-	-	£40,409	3%
Sub total	£111,891	100%	£1,158,499	100%
Investment Income	£24,143		£151,524	
Total income	**£136,034**		**£1,310,023**	

During the year, our total income was £136,034 (2024 - £1,310,023) and our costs were £278,997 (2024 - £1,057,432). As a consequence, the charity finishes the period with a deficit of £192,685 (2024 – surplus of £237,066) including unrealised losses on investments of £49,722 (2024 – unrealised losses on investments of £15,525).

Our financial viability is highly dependent on legacy income which by its nature is very volatile. In 2025 we received £48,153 (2024 - £778,992). The proportion of our income from legacies fell to 43% from 67% in 2024.

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.

Expenditure	Year ending Dec 2025		Year ending Dec 2024	
	£	%	£	%
Fundraising costs	14,514	5%	£52,343	5%
Charitable expenditure	£259,422	93%	£981,080	93%
Governance costs	£5,061	2%	£24,009	2%
Total costs	**£278,997**	100%	**£1,057,432**	100%

93p in the £1 (93p in 2024) of our costs are spent on our charitable aims.
In 2025 our payroll costs increased to 58% from 56%, of total costs, with average number of staff increasing from 32 to 34.

Financial Review (continued)
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 2025 this cost the charity £6,758.

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. 2025 saw significant improvement in shop income. £Nil donations were transferred for the year ended 31st December 2025.

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 2025 the Trustees followed independent financial investment advice from Optimum Path Financial Planning 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 by the use of Fixed Term Deposits. The term of each deposit should not exceed 2 years.

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 Trustees in conjunction with the financial advisors and reported to the Committee four times a year.

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. Following the transfer of the charity's assets, liabilities and activities to The Leicester and Leicestershire Animal Aid Association CIO on 31 March 2025, all the reserves were transferred to the CIO. Accordingly, no designated or restricted funds remained within the charity at 31 December 2025.

Reserves Policy (continued)

Reserves were allocated as follows before they were transferred to the CIO:

Reserve Name	Objective	Amount
• Operating Cost Reserve	To ensure and protect continuing operation of the re-hom centre	£700,000
• Maintenance Reserve	To ensure the re-homing centre continues to be fit for purpose	£60,000
• Business Development Reserve	To ensure that funds are available to support activities designed to raise revenue	£150,000
• Outreach Support Reserv	To provide funds to support dogs and cats in the local community	£45,000

Designated Funds
Designated funds have been allocated to the projects previously listed and completed in 2024. Following the transfer of all net assets to the CIO, designated funds were £Nil as at the year end.

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.
Following the transfer of all net assets to the CIO, restricted funds were £Nil as at the year end.

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 12 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 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.

Structure, Governance and Management (continued)

In 2024 The Trustees took the decision to change the status of the Unincorporated Charity to a Charitable Incorporated Organisation (CIO) and the transfer of assets was completed on 31st March 2025. The charity remained in existence at the year end solely to facilitate the completion of administrative matters associated with the transition to the CIO. The trustees continued to oversee the completion of this process.

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. 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.

Risk Management (continued)

- 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.

- 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:

Phoebe Skarlatos

Luke Collett

Date: 30/10/2026

We communicated relevant laws and regulations and potential areas of fraud to all audit team members. We remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We have determined that the principal risk areas where material irregularities could occur were related to posting manual journal entries to manipulate financial performance, income recognition and significant one-off or unusual transactions.

Our audit procedures were designed to respond in particular to these identified risks (including non-compliance with laws and regulations and fraud).

Our audit procedures included but were not limited to:

- A review of a sample of income transactions from relevant income streams to ensure income has been accurately recorded and to confirm amounts are recognised in the correct period.
- A review of laws and regulations the charity is subject to, followed by compliance checks and discussion with management to ensure no instances of non-compliance.
- Addressing the risks of fraud through management override of controls by performing a journal entry test.

We did not identify any matters during the course of our work that indicated non-compliance with laws and regulations or relating to fraud.

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.

Mark J Rees LLP

Mark J Rees LLP
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006
Granville Hall
Granville Road
Leicester
LE1 7RU

Date: 30/10/2026

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 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 13, 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 applicable to the charity and industry in which it operates through our general commercial experience. We determined that the following laws and regulations were most significant: Charities SORP (FRS 102).

We enquired of management concerning the charity's policies and procedures relating to:

- the identification and compliance with laws and regulations.
- the detection and response to the risks of fraud.
- the internal controls inherent within the charity to mitigate fraud risk and non-compliance to laws and regulations.

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 communicated relevant laws and regulations and potential areas of fraud to all audit team members. We remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We have determined that the principal risk areas where material irregularities could occur were related to posting manual journal entries to manipulate financial performance, income recognition and significant one-off or unusual transactions.

Our audit procedures were designed to respond in particular to these identified risks (including non-compliance with laws and regulations and fraud).

Our audit procedures included but were not limited to:

- A review of a sample of income transactions from relevant income streams to ensure income has been accurately recorded and to confirm amounts are recognised in the correct period.
- A review of laws and regulations the charity is subject to, followed by compliance checks and discussion with management to ensure no instances of non-compliance.
- Addressing the risks of fraud through management override of controls by performing a journal entry test.

We did not identify any matters during the course of our work that indicated non-compliance with laws and regulations or relating to fraud.

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.

Mark J Rees LLP
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006
Granville Hall
Granville Road
Leicester
LE1 7RU

Date:

The Leicester and Leicestershire Animal Aid Association

Statement of Financial Activities
For the period ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Income and endowments from:		£	£	£	£
Donations and legacies	2	102,905	1,760	104,665	1,135,264
Investments	3	24,143	-	24,143	151,524
Other income	4	7,226	-	7,226	23,235
Total income		134,274	1,760	136,034	1,310,023
Expenditure on:					
Cost of generating funds					
Fundraising costs	5	14,514	-	14,514	52,343
Charitable expenditure					
Costs of activities in furtherance of the Charity's objectives	6	224,971	34,451	259,422	981,080
Other					
Support costs	7	5,061	-	5,061	24,009
Total expenditure		244,546	34,451	278,997	1,057,432
Net gains/(losses) on investments:	9	(49,722)	-	(49,722)	(15,525)
Net income		(159,994)	(32,691)	(192,685)	237,066
Funds Transferred	14	(13,187)	13,187	-	-
Transfer of net assets to CIO	18	(3,253,583)	(28,133)	(3,281,716)	-
Net movement in funds		(3,426,764)	(47,637)	(3,474,401)	237,066
Reconciliation of funds:					
Total funds brought forward	14	3,426,764	47,637	3,474,401	3,237,335
Total funds carried forward		-	-	-	3,474,401

All income and expenditure is derived from continuing activities.

The Leicester and Leicestershire Animal Aid Association

Balance Sheet

As at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Investments	9		-		1,269,931
Tangible assets	10		-		1,171,989
			-		2,441,920
Current Assets					
Debtors	11	-		49,834	
Cash at bank and in hand	12	-		1,028,620	
		-		1,078,454	
Current Liabilities					
Creditors					
Amounts falling due within one year	13	-		(45,973)	
Net Current Assets			-		1,032,481
			-		3,474,401
Unrestricted Funds	14		-		2,471,764
Designated Funds			-		955,000
Restricted Funds			-		47,637
			-		3,474,401

Approved on behalf of the trustees:

Phoebe Skarlatos

Luke Collett

Date:

30/10/2026

The notes on page 20 to 27 form part of these financial statements.

The Leicester and Leicestershire Animal Aid Association

Statement of Cash Flows
For the period ended 31 December 2025

	Note	2025 £	2024 £
Cash flow from operating activities	1	(141,692)	125,937
Cash flow from investing activities			
Interest received		6,890	35,792
Dividends received		6,965	99,150
Capital expenditure			
Fixed asset additions		(84,549)	(70,840)
Investment additions		-	(373,476)
Investment disposal proceeds		-	450,192
Net cash flow from investing activities		(70,694)	140,818
Net increase/(decrease) in cash and cash equivalents		(212,386)	266,755
Cash and cash equivalents at the beginning of the reporting period		1,028,620	761,865
Transfer cash and cash equivalents to CIO		(816,234)	-
Cash and cash equivalents at the end of the reporting period		-	1,028,620

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

	2025 £	2024 £
Net income for year (as per the statement of financial activities)	(192,685)	237,066
Adjusted for:		
Gain/(loss)on investment	49,171	(61,192)
Dividends and interest from investments	(13,856)	(134,942)
Depreciation charges	11,816	46,592
Decrease/(increase) in debtors	49,834	32,149
(Decrease)/increase in creditors	(45,972)	6,264
Net cash flow from operating activities	(141,692)	125,937

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.

Basis of preparation and going concern
During the year, the activities, assets and liabilities of the charity were transferred to The Leicester And Leicestershire Animal Aid Association, a charitable incorporated organisation (CIO) with the charity commission with charity number 1208254. Following the transfer, the charity ceased its principal activities and the trustees intend to wind up the charity once the remaining administrative matters have been completed.
Accordingly, the trustees consider that it is not appropriate to prepare the financial statements on a going concern basis and the financial statements have therefore been prepared on a basis other than going concern.

As the charity's assets and liabilities have been transferred to the CIO and the charity is being retained only for the purposes of completing the remaining administrative matters, preparation on a basis other than going concern has not resulted in any material adjustments to the amounts recognised in these financial statements.

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 seperated from general funds for specific operational projects as detailed in Note 14 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

Taxation
No taxation is payable by the charity for the year as it is able to make use of the tax exemption on income and capital gains available to charities.

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 2025	Unrestricted fund	Restricted fund	Total 2024
	£	£	£	£	£	£
Legacies	48,153	-	48,153	778,992	-	778,992
Membership fees	6,660	-	6,660	26,136	-	26,136
Collection Boxes	1,039	-	1,039	4,460	-	4,460
Give as you earn donations	743	-	743	2,167	-	2,167
Fund raising	5,575	-	5,575	25,308	-	25,308
Subscriptions, donations & prize draws	22,858	1,760	24,618	142,768	29,800	172,568
Homed	6,635	-	6,635	36,456	-	36,456
Gifts in kind	10,992	-	10,992	48,018	-	48,018
Sponsors	250	-	250	750	-	750
Income from subsidiary	-	-	-	40,409	-	40,409
	102,905	1,760	104,665	1,105,464	29,800	1,135,264

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 £10,992 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 6 of these financial statements.

3 Schedule of Investment income

	Unrestricted fund	Restricted fund	Total 2025	Unrestricted fund	Restricted fund	Total 2024
	£	£	£	£	£	£
Bank deposit interest	6,890	-	6,890	35,792	-	35,792
Dividend income	6,965	-	6,965	99,150	-	99,150
Tax rebate on covenants and gift aid	10,288	-	10,288	16,582	-	16,582
	24,143	-	24,143	151,524	-	151,524

4 Other Income

	Unrestricted fund	Restricted fund	Total 2025	Unrestricted fund	Restricted fund	Total 2024
	£	£	£	£	£	£
Grant income	-	-	-	-	5,000	5,000
Management charge	5,830	-	5,830	13,120	-	13,120
Rental income	1,396	-	1,396	5,115	-	5,115
	7,226	-	7,226	18,235	5,000	23,235

5 Fundraising costs

	Unrestricted fund £	Restricted fund £	Total 2025 £	Unrestricted fund £	Restricted fund £	Total 2024 £
Fundraising staff costs	8,979	-	8,979	45,850	-	45,850
Fundraising expenses	4,077	-	4,077	4,653	-	4,653
Advertising	1,458	-	1,458	1,840	-	1,840
	14,514	-	14,514	52,343	-	52,343

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

	Unrestricted fund £	Restricted fund £	Total 2025 £	Unrestricted fund £	Restricted fund £	Total 2024 £
Salaries and wages	109,732	32,385	142,117	472,648	49,540	522,188
Social security costs	8,391	-	8,391	23,166	-	23,166
Veterinary and medical fees	20,678	236	20,914	108,546	1,314	109,860
Rates and water charges	364	-	364	2,318	-	2,318
Food and consumables	18,363	1,762	20,125	54,463	10,827	65,290
Cleaning and waste disposal charges	6,894	-	6,894	13,169	-	13,169
Training	1,144	-	1,144	1,817	96	1,913
Heating and lighting	17,432	-	17,432	51,878	-	51,878
Repairs and renewals	20,452	-	20,452	85,260	-	85,260
Insurances	4,569	-	4,569	14,753	-	14,753
Sundry expenses	396	68	464	4,954	2,071	7,025
Depreciation of buildings	8,761	-	8,761	34,272	-	34,272
Depreciation motor vehicles	38	-	38	203	-	203
Depreciation plant and machinery	3,017	-	3,017	12,117	-	12,117
Motor expenses	1,242	-	1,242	5,316	-	5,316
Printing postage and stationery	1,192	-	1,192	21,552	26	21,578
Telephone charges	1,211	-	1,211	4,364	150	4,514
Computer and internet	319	-	319	3,520	-	3,520
Bank charges	343	-	343	1,448	-	1,448
Subscriptions	433	-	433	1,292	-	1,292
	224,971	34,451	259,422	917,056	64,024	981,080

7 Support costs

	Unrestricted fund £	Restricted fund £	Total 2025 £	Unrestricted fund £	Restricted fund £	Total 2024 £
Governance costs						
Salaries and wages	1,189	-	1,189	4,317	-	4,317
Social security costs	132	-	132	541	-	541
Legal and professional fees	419	-	419	681	838	1,519
Auditors' remuneration - Audit	796	-	796	14,450	-	14,450
Auditors' remuneration - Non Audit	-	-	-	3,182	-	3,182
Accountancy fees	2,525	-	2,525	-	-	-
	5,061	-	5,061	23,171	838	24,009

8 Staff costs

	2025 £	2024 £
Wages and Salaries	145,527	555,570
Employers National Insurance	8,523	23,707
Employers Pension Contributions	6,758	16,785
	160,808	596,062

8 Staff costs (continued)

	2025	2024
The average number of employees was:	34	32

Personnel, deemed as key to the purposes of the charity by the trustees received remuneration totalling £13,737 (2024 - £48,582).

Key personnel are occasionaly 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 year.

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

9 Investments

	Listed	Unlisted	2025	2024
	£	£	£	£
Cost or Valuation brought forward	1,269,930	1	1,269,931	1,285,455
Addition	-	-	-	373,476
Disposals	-	-	-	(373,475)
Change in market value	(49,171)	-	(49,171)	(15,525)
Transfer to CIO Accounts	(1,220,759)	(1)	(1,220,760)	-
Cost or Valuation carried forward	-	-	-	1,269,931

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:

	2025	2024
Profit and loss account	£	£
Turnover	-	96,225
Cost of sales	-	(14,469)
Gross profit	-	81,756
Donations to LAA	-	(40,409)
Administrative expenses	-	(21,679)
Profit after taxation	-	19,668
Balance Sheet		
Assets	-	88,295
Liabilites	-	(22,043)
	-	66,252
Share capital	-	1
Profit and loss	-	66,251
Shareholders' funds	-	66,252

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

	2025	2024
	£	£
Listed holdings- UK equities	-	1,234,552
Cash on deposit	-	35,378
	-	1,269,930

10 Tangible assets

	Freehold Land and Buildings	Plant and Machinery	Motor Vehicles	Total
Cost	**£**	**£**	**£**	**£**
At 1 January 2025	1,815,155	168,661	10,970	1,994,786
Additions	66,329	18,220	-	84,549
Transfer to CIO	(1,881,484)	(186,881)	(10,970)	(2,079,335)
At 31 December 2025	-	-	-	-
Depreciation				
At 1 January 2025	752,832	59,605	10,360	822,797
Charge for the year	8,761	3,017	38	11,816
Transfer to CIO	(761,593)	(62,622)	(10,398)	(834,613)
At 31 December 2025	-	-	-	-
Net book value				
At 31 December 2025	-	-	-	-
At 31 December 2024	1,062,323	109,056	610	1,171,989

11 Debtors

	2025	2024
	£	**£**
Trade debtors	-	193
Amounts owed from subsidiary company	-	15,699
Prepayments and accrued income	-	18,997
VAT receivable	-	14,945
	-	49,834

12 Cash at Bank and in Hand

	2025	2024
	£	**£**
Cash at bank	-	182,852
Fixed term deposits	-	845,768
	-	1,028,620

Fixed term deposits amounting to £Nil (2024 - £845,768) are due to mature within 1 year.

13 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Trade creditors	-	19,750
Accruals and deferred income	-	20,851
Other creditors	-	5,372
	-	45,973

14 Funds and funds transfers

	At 01/01/25	Incoming	Outgoing	Transfers	Transfer to CIO at 31/03/25	At 31/12/25
Unrestricted	£	£	£	£	£	£
General	2,471,764	84,552	(244,546)	(13,187)	(2,298,583)	-
Designated						
Rehoming Centre Operations	700,000	-	-	-	(700,000)	-
Rehoming Centre Maintenance	60,000	-	-	-	(60,000)	-
Business Development	150,000	-	-	-	(150,000)	-
Outreach Support	45,000	-	-	-	(45,000)	-
	955,000	-	-	-	(955,000)	-
Restricted						
Special purpose donations						
- Kennels Enrichment	-	807	(1,716)	909	-	-
- Cattery Enrichment	15,692	542	(46)	-	(16,188)	-
P Dakin Legacy	1,671	-	-	-	(1,671)	-
Jean Chuter Memorial Fund	1,334	-	-	-	(1,334)	-
Community Pet Support Scheme						-
- General Fund	-	411	(12,689)	12,278	-	-
- The National Lottery Community Fund RC Midlands Region	20,000	-	(20,000)	-	-	-
- Mars CPSS Grant	5,000	-	-	-	(5,000)	-
John Townsend donation	2,794	-	-	-	(2,794)	-
Petplan (Site signs Profect)	304	-	-	-	(304)	-
Dog Adventure Playground Project	842	-	-	-	(842)	-
	47,637	1,760	(34,451)	13,187	(28,133)	-
Total funds at 31/12/25	-	-	-	-	-	-

Comparatives for funds and funds transfers

	At 01/01/24	Incoming	Outgoing	Transfers	At 31/12/24
Unrestricted	£	£	£	£	£
General	1,937,387	1,259,698	(992,570)	267,249	2,471,764
Designated					
Rehoming Centre Operations	1,000,000	-	-	(300,000)	700,000
Rehoming Centre Maintenance	100,000	-	-	(40,000)	60,000
Business Development	150,000	-	-	-	150,000
Outreach Support	25,000	-	-	20,000	45,000
	1,275,000	-	-	(320,000)	955,000
Restricted					
Special purpose donations					
- Kennels Enrichment	3,736	3,793	(9,856)	2,327	-
- Cattery Enrichment	14,114	2,813	(1,235)	-	15,692
P Dakin Legacy	1,671	-	-	-	1,671
Jean Chuter Memorial Fund	1,334	-	-	-	1,334
Community Pet Support Scheme					
- General Fund	153	3,194	(53,771)	50,424	-
- The National Lottery Community Fund RC Midlands Region	-	20,000	-	-	20,000
- Mars CPSS Grant	-	5,000	-	-	5,000
John Townsend donation	2,794	-	-	-	2,794
Petplan (Site signs Profect)	304	-	-	-	304
Dog Adventure Playground Project	842	-	-	-	842
	24,948	34,800	(64,862)	52,751	47,637
Total funds	3,237,335	1,294,498	(1,057,432)	-	3,474,401

14 Funds and funds transfers (continued)

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

	£
Costs charged through general reserves	**13,187**
Capital spend	-
	13,187

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 National Lottery Community Fund RC Midlands Region scheme is to help support vulnerable pet owners with practical care for their pets and helps to keep pet and owner together. The funding is offset against staff costs.

Mars CPSS (Community Pet Support Scheme)
The grant is used towards the general running costs for the Community Pet Support Scheme.

Kennel Enrichment
This includes maintaining and developing our facilities such as play areas, copse, field, agility paddock, sensory garden, training barn and chill rooms together with our purpose built play areas. These areas encourage physical activity, play time, mental stimulation and opportunity to build bonds with the team and make new friends with other dogs (where appropriate). The play equipment and activities encourage exploration and fun physical and mental activities which can help to alleviate anxiety and stress'.

Cattery Enrichment
This funds our Purrfect Palace external accommodation and our secure cat activity/play areas which are purpose built.These areas encourage physical activity, play time, mental stimulation and opportunity to build bonds with the team and make new friends with other cats (where appropriate). The play equipment and activities encourage exploration and fun physical and mental activities which can help to alleviate anxiety and stress'.

John Townsend Donation
These funds were donated to specifically put towards our vet bills for both cats and dogs. We Thank John for this very kind donation and will ensure it is used for the purpose intended.

15 Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed Assets	-	-	-	-	2,441,920
Current Assets	-	-	-	-	1,078,454
Current Liabilities	-	-	-	-	(45,973)
	-	-	-	-	3,474,401

16 Operating Lease and Capital Commitments

	2025 £	2024 £
Operating lease due within one year	-	6,620
Operating lease due between one and five years	-	3,139
	-	9,759

17 Related party transactions

As explained in note 9 under investments, donations received in the year from the subsidiary was £Nil (2024 - £40,409). Donations received from the trustees was £1,385 (2024 - £3,500).

The SOFA included costs of £5,830 (2024 - £13,120) recharged as management charges to cover 2 (2024 - 2) staff working for the subsidiary company. Total sales with the subsidiary during the year were £865 (2024 - £2,398) and total purchases were £Nil (2024 - £Nil). A debtor from the subsidiary of £Nil (2024 - £15,699) was outstanding at the year end.

18 Transfer of Net assets to The Leicester and Leicestershire Animal Aid Association (CIO)

On 31st March 2025, the unincorporated charity transferred its net assets to The Leicester And Leicestershire Animal Aid Association, a charitable incorporated organisation (CIO) with similar objectives registered with the charity commission with charity number 1208254 whose address is Leicester Animal Aid, Elmwood Farm, Forest Road, Huncote, Leicester, LE9 3LE (the CIO).

The assets and liabilities transferred were as follows:	31/03/2025 £
Investments	1,220,760
Fixed Assets	1,244,722
Current Assets	862,661
Current Liabilities	(46,427)
	3,281,716

Following the transfer, the charity's net assets were reduced to nil and the balance sheet at 31 December 2025 reflects the completion of the transfer of all assets and liabilities from the original charity. The original charity remained in existence at the year end solely to facilitate the completion of administrative matters associated with the transition to the CIO.