

Charity registration number 109740 (Northern Ireland)

DOG LEAP ANIMAL CHARITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DOG LEAP ANIMAL CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Maoilisea McKee Pearl Schorr Alannah Wilson Emma Cox Michelle O'Hara Leona Wilson Alena Day Joan McKee	
Charity registration	Northern Ireland	109740
Principal address	43A Connell Street Limavady BT49 0EA	
Independent examiner	PFS & Partners 16 Main Street Limavady BT49 0EU	
Bankers	Danske Bank 46-48 Catherine Street Limavady BT49 9DB	

DOG LEAP ANIMAL CHARITY

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

DOG LEAP ANIMAL CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Dog Leap Animal Charity is registered with the Charity Commission of Northern Ireland, registered on 19/10/23. We are a small team of volunteers who seek to reduce the stress, neglect and abuse and suffering of animals in Limavady and the surrounding area (the area of benefit).

The charity aims to help the general public through the charity's classifications:

- The advancement of education and the advancement of animal welfare

The charity strives to fulfill its charitable purposes:

- The advancement of education
- The advancement of citizenship or community development
- The advancement of environmental protection or improvement
- The relief of those in need by reason of youth, ill health, disability, financial hardship or other disadvantage
- The advancement of animal welfare

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the April 2024 to March 2025 year we were very busy. We had all sorts of animals in need of help from dogs, cats, reptiles, hamsters, rabbits and even 2 dolphins (we waited with them beached on the sand until DEARA arrived and helped them back out to sea). We were the first point of call when other agencies could not help e.g. no out of hours with local councils.

We helped to reunite animals with their owners where possible and if unwanted we then sought to rehome. We have animal fosters who the animal would stay with until we found a suitable home. During this year we rehomed 120 dogs and cats.

We had a lot of neglect and abuse cases reported to us by the public and we made sure these were passed on to the local dog wardens in the relevant council area. The number of animals being abused and neglected is on the rise.

We purchased a purpose made cat trap to use to decrease the number of feral cats by means of trap, neuter and release.

We have helped numerous people in difficult situations where they have thought that the only resolution to their problems was to give up their beloved pet. The ever rising veterinary costs are meaning that some people have to give up their animals as they cannot afford treatment. We have taken animals that were to be euthanised because of their injuries as their owners could not afford to pay to treat them.

We have opened a shop in a new premises and it has really taken off. The support from the community has been, and continues to be amazing. Without the income from the shop sales we wouldn't be able to help as many animals.

DOG LEAP ANIMAL CHARITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We would like to thank our volunteers for all the time that they have given to the charity. Without them we would not be able to foster as many animals or staff a shop which brings in necessary funds for our vet and pet shop bills.

Plans for the year ahead

We plan to continue as we are but we are hoping to focus a lot more on:

- Education, working with our local vets and other animal charities on getting information and advice out on welfare, preventing disease etc. Ideally we would like the opportunity to go into schools and do talks about animal care with veterinary professionals.
- We will continue to work alongside local council dog wardens in reporting abuse and neglect.
- Due to rising veterinary costs, we will seek to find ways of helping those struggling financially with the cost of neutering/spaying. This will aid in preventing many unwanted litters of puppies and kittens.
- We are planning on expanding our social media presence, with a focus on educational/informative videos.
- Expanding our team of volunteers for the shop, animal fosters, people able to carry out homechecks. We have plans to work alongside Mencap for shop volunteers.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is an unincorporated charity registered with the Charities Commission NI.

The trustees who served during the year and up to the date of signature of the financial statements were:

Maoilisea McKee
Pearl Schorr
Alannah Wilson
Emma Cox
Michelle O'Hara
Leona Wilson
Alena Day
Joan McKee

Recruitment and appointment of trustees

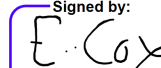
The appointment and recruitment of trustees is carried out in accordance with the charity's governing document. The skills, knowledge and expertise of potential candidates is considered in light of the requirements of the charity. Induction and training is also provided to new charity trustees to help them understand their role and the work of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Signed by:

42449A31708643D...
Maoilisea McKee
Trustee

Signed by:

2B13D202F303457...
Emma Cox
Trustee

27 January 2026

DOG LEAP ANIMAL CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOG LEAP ANIMAL CHARITY

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 4 to 10.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe that:

- Accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
- The financial statements do not accord with those accounting records; or
- The financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
- There is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of the matters listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

DocuSigned by:

PFS & Partners

65368107E73E439...

PFS & Partners

16 Main Street
Limavady
BT49 0EU
27 January 2026

DOG LEAP ANIMAL CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	2	6,564
Charitable activities	3	33,369
Other trading activities	4	357
		<hr/>
Total income		40,290
Expenditure on:		
Charitable activities	5	39,448
		<hr/>
Total expenditure		39,448
		<hr/>
Net income and movement in funds		842
Reconciliation of funds:		
Fund balances at 1 April 2024		-
		<hr/>
Fund balances at 31 March 2025		842
		<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DOG LEAP ANIMAL CHARITY

BALANCE SHEET

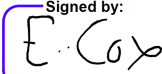
AS AT 31 MARCH 2025

	Notes	2025 £	£
Current assets			
Cash at bank and in hand		842	
Net current assets			842
The funds of the charity			
Unrestricted funds	10		842
			842

The financial statements were approved by the trustees on 27 January 2026

Signed by:

42449A31708643D...
Maoilisea McKee
Trustee

Signed by:

2B13D202F303457...
Emma Cox
Trustee

DOG LEAP ANIMAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Dog Leap Animal Charity is a an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DOG LEAP ANIMAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DOG LEAP ANIMAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies		Unrestricted funds 2025 £
	Donations and gifts	6,564
		<hr/>
3 Income from charitable activities		Unrestricted funds 2025 £
	Charitable income	
	Dog Leap charity shop income	33,369
		<hr/>
4 Income from other trading activities		Unrestricted funds 2025 £
	Fundraising income	357
		<hr/>

DOG LEAP ANIMAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable expenditure 2025 £
Direct costs	
Direct costs	5,717
Causal labour	458
Veterinary costs and pet supplies	16,768
Rent payable	10,057
Insurance	456
Printing and stationery	129
Repairs and maintenance	1,665
Motor expenses	2,061
Equipment hire	22
Training costs	37
Sundry expenses	588
Bank charges	89
Power, light and heat	1,121
Telephone and internet	280
	<u>39,448</u>
Analysis by fund	
Unrestricted funds	<u>39,448</u>

6 Net movement in funds

**2025
£**

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	-
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7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

DOG LEAP ANIMAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	-	40,290	(39,448)	842
	=====	=====	=====	=====

11 Related party transactions

There were no disclosable related party transactions during the year (- none).