



mayhew

for dogs, cats and communities

Annual Report and Accounts 2021





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Vision

A society where people understand the importance and value of animal welfare.

Mission

We promote animal welfare by delivering a broad range of community-based veterinary, care and education services in the UK and overseas.

"I've always wanted dogs to be a central part of my life and at Mayhew I can combine my love of being around them and play a small part in addressing animal welfare issues. I feel very valued and wish I had time to do more!"

Nynke, Volunteer

WELCOME FROM OUR CHAIR



2021 was Mayhew's 135th anniversary year and one of our toughest to date. With Covid-19 very much still a part of our lives, we needed to make difficult decisions in order to continue our vital work – and yet continue it we did, adding steadily to the ever-growing number of animals we've helped throughout our history.

We've worked together to overcome many challenges in 2021, perhaps the biggest being an organisation-wide restructure to keep the charity financially viable. I know that this has taken its toll and I would like to thank our staff, volunteers, supporters and service users, past and present, for fighting the good fight regardless and always striving to be the best that they can be. The strength of our incredible CEO, Howard Bridges, has been inspiring as he has risen to every challenge with positive energy and humility; I would like to take this opportunity to express the Trustees' thanks to him.

Mayhew understands the powerful connection between animals and people, and our focus this year – as always – has been keeping pets and owners together through a broad range of proactive, community-based welfare, veterinary, rescue and rehoming services in the UK and overseas. At the forefront of this work are our Animal Care and Veterinary teams. Working tirelessly, they continued to deliver essential services, including the Pet Refuge programme, which provided temporary care and shelter for pets whose owners found themselves in crisis, and our adoption programme,

which helped find forever homes for more than 300 cats and dogs. Once restrictions began to lift in the UK, we were able to once again open the doors to our community vet clinic, where both teams worked hard to meet the high demand caused by a rise in new pet owners. The total number of animal treatments provided in the clinic was over 6,600!

The financial impact of the pandemic meant many pet owners faced an impossible choice between providing for themselves or their beloved animals, so we delivered animal care packages containing pet food, treats, leads and collars to thousands of residents directly and via local food banks. To address the needs of the wider Mayhew community, we also continued to grow our online Advice Hub – a one-stop shop for pet owners looking for expert advice on everything from training techniques and enrichment ideas to healthcare pointers.

With great excitement and pleasure, we welcomed our wonderful Mayhew volunteers back on-site during the second half of the year. Volunteers are crucial to the running of our Home and even during the pandemic continued to generously give their time to support the charity by fostering, holding online home visits and making face masks for our staff – together they contributed an incredible 153,662 hours!

Overseas, our international teams remained dedicated and surpassed all targets despite lockdowns and other restrictions. Major security issues in Afghanistan could have derailed our

critical programmes there, yet at the end of July our steadfast team reached a significant milestone, with nearly 30,000 dogs neutered and vaccinated since Kabul's first city-wide Trap, Vaccinate, Neuter, Return programme began in July 2019. Mayhew Georgia, meanwhile, celebrated exceeding its annual target of neutering over 1,000 dogs and the further expansion of its mobile neuter clinic.

As I reflect on our anniversary year, what strikes me is our collective commitment and resilience, something that we've carried over into the new year. So far, 2022 has already seen Mayhew make many positive changes as we step up to the challenges facing today's animal welfare community. On page 9 you can read more about our new strategy, which will help increase the impact of our animal care work, community outreach and education initiatives and drive fundraising efforts to keep the charity moving forward. We also look forward to resuming our much-missed TheraPaws™ outreach programme with visits by therapy pets to care homes, hospitals and adult mental health units across the capital.

Whatever the future brings, our promise remains the same: to strive for excellence in the care we offer to animals, people and our Mayhew community – today, tomorrow and for the next 135 years.

Julianne Hicks

Chair of Mayhew's Board of Trustees





A MESSAGE FROM MEGHAN, THE DUCHESS OF SUSSEX

I was introduced to Mayhew by my dear friend, animal behaviourist Oli Juste. We shared, amongst many things, a commitment to animal welfare, and a deep love of rescue dogs. In fact, it was Oli and his fiancé Rob who helped care for my rescue dog, Guy, when I had just moved to the UK and he was recovering from a debilitating accident. They loved him as though he was their own.

It was nearly four years ago, as I was exploring possible organisations to volunteer with, that Oli brought me to Mayhew. He knew that beyond their adoption and rescue programmes, their international work to keep animals safe and their local work to find abandoned pets homes, that I would be drawn to their deep love of community, which transcended the animals themselves and extended to the people around them. He was right. I fell in love with Mayhew, and soon became their Royal patron.

As my three-year patronage to Mayhew came to a close earlier this year, I reflected on the work they have achieved in the hardest of times – during a global pandemic with minimal resources, safeguarding staff from their stations in Afghanistan, and still resolving to remain steadfast in their vital day-to-day work for animal and human welfare throughout London and across the globe.

Every day there was another twist and turn, every week another update – which Oli and I would connect about: “What can we do? How can we do more? Look at the amazing work they continue to do.”

On 15 January 2022, my beloved friend Oli tragically and very suddenly passed away. It has left me, and so many others, heartbroken and reflective – knowing that the legacy he leaves for our furry friends is beautifully simple: just love them. Especially those left behind or forgotten. In his memory, we will be creating the Oli Juste wing at Mayhew, to shelter the animals who may have a harder time finding their forever homes. Because much like Oli, they will never be forgotten, and they will always be loved.

Though my time as patron of Mayhew has come to a close, my unwavering support has not. I encourage each of you to support in whatever way you are able. The emotional support of a rescue animal is unparalleled – as you’ll soon realise: it is not you who saves them, it is they who save you.

To the Mayhew community, thank you for entrusting me as your patron. It has been an honour.

Meghan, The Duchess of Sussex

HELPING DOGS, CATS AND COMMUNITIES



72

stray dogs and cats
reunited with their
owners

Mayhew has long worked to protect the bond humans and animals share, focusing its efforts on uniting and reuniting pets and owners and thus keeping both as happy and healthy as possible. In 2021, with the effects of Covid-19 still being felt, we prioritised the most vulnerable. Here’s how we’ve responded to the needs of pets and their people in our community and beyond, and the impact we’ve had in the UK in the last 12 months.

Out in the community

At Mayhew, we know first-hand how quickly and unexpectedly people can find themselves in crisis. The pandemic hit everyone hard and in London, as in other parts of the UK, many pet owners were facing an impossible choice between providing for themselves or buying food for their beloved companion animals. To support our local community, our Animal Welfare Officers (AWOs) made regular visits to the Trussell Trust Verity Hall Food Bank and the St Laurence Larder and Open Kitchen in Brent to donate wet and dry pet food, treats, chews and useful items such as poo bags that struggling owners may not otherwise be able to afford. We also supplied each organisation with leaflets about our services, so those in need would have somewhere to turn if they required further help or support with their animals.

“We are delighted to team up with our local food banks to reach more pet owners in need. It’s a real privilege being able to support owners in keeping their animals happy and healthy during these difficult times.”

Lisa Guiney, Operations Manager

Finding forever homes

Our Animal Care and Veterinary teams continued to excel in 2021, providing outstanding care, treatment and stimulation for our on-site cats and dogs. In the early days of the pandemic, we rapidly adapted our rehoming processes to work within government restrictions. These were changes made out of necessity, in dark times; however, we’ve found many of them so successful that we’re keeping them in place! Online applications have streamlined and made the whole procedure more efficient. As for online video meets – they’ve been a roaring success, especially for cats who might struggle to show their true colours in an in-person session.

8 dogs and 15 cats

temporarily cared for and successfully returned to their owners through our Pet Refuge programme



In March, one-year-old Pomeranian cross Dyson was found wandering down the middle of a busy north London road. His coat was severely matted, with faeces stuck to his rear end, and he was extremely scared. Our intake examination and a gentle bath revealed a fatty lump under Dyson's anus, which thankfully the Vet team determined was not a cause for concern. We also noticed some 'reverse-sneezing', a honking sound usually caused by irritation to the soft palate from pollen or dust mites, much like human hay fever. We settled Dyson into a warm kennel and started work on building up his trust and confidence through daily walks and play. After almost two months in our care, Dyson had blossomed into a sweet and affectionate dog and was ready for rehoming. To his (and our) delight, he was adopted by a loving family shortly after.

Meeting the demand

Thankfully, Mayhew's on-site Community Vet Clinic did not need to make any major new adaptations because of the pandemic in 2021; however, we did see a surge in the number of animals needing our help. With lockdown came a rise in pet ownership, and this combined with a continued reduction in services offered by vets and other providers meant our outpatient vaccinations for 2021 exceeded pre-pandemic levels from 2019 by more than 15%. To help meet increased outpatient demand, we put in place a new online booking system, making it easier to access our services. Among welfare cases, too, we saw a marked increase as we continued to focus our neutering services on high priority cases. Welfare neutering surgeries rose by 29% from 2019 to 2020, then by 42% from 2020 to 2021 once restrictions ended.

2,593

vaccination clinic appointments

652 506

welfare cases
neutered

welfare cases
vaccinated



Investing in the future

In 2021, Mayhew joined forces with the University of Surrey's School of Veterinary Medicine to provide fourth-year students with hands-on experience. Our Community Vet Clinic hosted 134 students for two semesters, where they learned how to perform neutering procedures under the close supervision of surgical and anaesthesia specialists from the University. Facilitating the students to operate on the animals that come into Mayhew's clinic enables them to build vital skills that will prepare them for their prospective veterinary careers – and allows us to invest in the future of animal welfare. The partnership will continue in 2022.

"I am so grateful to all the Mayhew and university staff, the lovely pets and their owners for such an amazing experience."

Annie Walters, Veterinary Student

OUR WORK OVERSEAS



Despite the challenges that 2021 presented for Mayhew International, our teams in Afghanistan and Georgia continued to reach and surpass significant milestones in their work.

Mayhew Afghanistan

Our dog population management and mass rabies vaccination programmes in Kabul were beset by further coronavirus lockdowns in the first half of the year; however, authorities allowed our team to keep operating as our rabies prevention work is critical for public health.

As a result, in July 2021, Mayhew Afghanistan was able to reach its target of neutering 20,000 dogs over two years, which was celebrated by the whole team.

In August, security fears were realised when the Taliban progressed to Kabul and governmental power in Afghanistan changed hands. By design, our neuter and vaccination programmes only hold animals on a very short-term basis; we do not run 'shelters' in Afghanistan and the benefits of this were apparent at such an unpredictable time. With no animals being held on-site, our local staff were able to stay safe at home and await developments, while from London we were able to continue supporting them and reiterating our objective to resume operations as soon as it was safe to do so. That moment came in September, when the situation was calmer and the new authorities recognised the critical importance of our programmes for public health and the city-wide benefits that our operations create.

During this difficult time, it was not surprising that some of our staff members chose to leave Afghanistan seeking new starts in other countries. We wished the best of luck

to those leaving and set to work recruiting and training replacement team members. When transport routes reopened, our County Director Dr Abdul-Jalil Mohammadzai DVM returned to Kabul, and we are hugely proud to report that both programmes were almost back to normal capacity by the year end.

Mayhew Georgia

In Georgia, we hit our annual target of neutering 2,000 dogs in Tbilisi and the surrounding regions through our collaboration with Doggie Doc. Many rural communities in Georgia have growing concerns about free-roaming dogs and the risks posed by common canine infectious diseases and parasites, yet veterinary provision in remote areas is very limited or non-existent. Our mobile veterinary clinic is often the only opportunity to access preventative veterinary care for residents, so we neuter and vaccinate both homeless and owned dogs alike.

Mayhew Georgia's Veterinary Surgeon Dr Ana Metskhvarishvili carried out life-saving surgery on a beautiful setter who was caught and brought in for neutering at Gurjaani Animal Shelter. During surgery, the team noticed that the dog was suffering from a severe infection of the uterus (pyometra), and without Dr Ana's intervention she would have died. The dog spent some time recuperating with the shelter manager and now has free run of the facility, which she doesn't want to leave!

Training for success

Sharing knowledge and developing the skills of the local veterinary profession is an important aspect of our work in both Afghanistan and Georgia.

20,000
neutered over two years

In Afghanistan, the team undertakes regular Continuing Professional Development (CPD), and our new intake of vets and vet assistants received intensive training in the last quarter of 2021. We also provide placements for students from Kabul University's Veterinary Science Faculty and secondments from the Ministry of Agriculture.

In Georgia, our vet team helped train local vets and vet assistants, both in the field and at Gurjaani Municipality's new shelter, Gurjaani Animal Shelter, where we carried out several spay and neuter days with staff. The team was also pleased to welcome Dr Nino Mchedlidze DVM in December to train under Head Vet Dr Ana.



2021 IN NUMBERS

66

ANIMALS HELPED IN
THE COMMUNITY
(INCLUDING TRAVELLER,
HOSTEL AND FOOD
BANK VISITS)



170

FERAL CATS HELPED THROUGH OUR TRAP,
NEUTER, RETURN (TNR) PROGRAMME

1,099

ANIMALS NEUTERED ACROSS OUR UK
OUTPATIENT AND WELFARE WORK

95

PETS REUNITED WITH
THEIR OWNERS

6,699

ANIMAL INTERVENTIONS IN TOTAL
ACROSS OUR CLINIC

1,979

ANIMALS BROUGHT
TO OUR VACCINATION
CLINICS



11,501

DOGS NEUTERED
OVERSEAS



28

VETS TRAINED
INTERNATIONALLY

16,510

DOGS VACCINATED AGAINST RABIES OVERSEAS



1,719

PEOPLE REACHED AS PART
OF OUR VET TRAINING AND
EDUCATION OUTREACH
WORK OVERSEAS

We rehomed

55 | 277

DOGS | CATS

THE ROAD AHEAD: 2022–2025

For 135 years Mayhew has been at the forefront of tackling poor quality of life and promoting good animal welfare across London, serving our dogs, cats and communities.

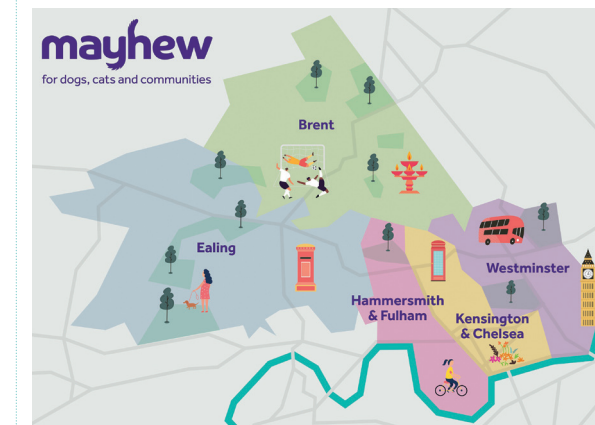
We want to make sure that Mayhew is well equipped to deliver high quality animal care for the next 135 years and beyond. To this end, 2021 was the year we took stock and looked ahead to a post-covid world. In January 2022, we launched a new operational strategy which focuses on ensuring Mayhew is fit for purpose and creating solid foundations. During 2022, we are working to ensure those foundations are sound so that we can see sustainable growth in Mayhew's services, creating a future where we can continue to be at the forefront of addressing critical animal welfare issues – from improving the quality of life of owned cats and dogs to reducing abandonment – and working in and together with our communities to address these issues.

The journey over the next three years will see us make some strong decisions and ensure any interventions delivered are supported by evidence and have demonstrable impact. Our road map begins by concentrating our work across the five London boroughs we neighbour, delivering thirteen core interventions (see diagram below) focused on centre-based, community and veterinary activities to unowned dogs and cats, and low-income pet owners.

Our ambitions to develop our work are underpinned by and dependent on our need to grow our income. Mayhew receives no government funding, and we continue to be

reliant on the generosity of our supporters. Moving forward our goal will be to invest in securing sufficient income to build long-term sustainability and strength at Mayhew.

The new strategy signals a moment of opportunity for Mayhew, being a launchpad from which Mayhew can grow and thrive, so we can maximise our contribution to animal welfare both here in the UK and overseas. Through future growth we will embed our commitment to improving life for cats, dogs and pet owners.



Howard Bridges
CEO

Operational strategy: Programmes



Centre-based programmes

1. Rescuing and rehoming cats
2. Running stray dog contracts
3. Rescuing and rehoming dogs
4. Pet Refuge



International programmes

1. Afghanistan vaccinations and neutering
2. Georgia vaccinations and neutering
3. Veterinary training and education



Veterinary programmes

1. Microchipping
2. Annual health checks, vaccinations and parasite control
3. Neutering
4. Dentals
5. Advice Hub



Community programmes

1. Publicising and encouraging the take-up of Mayhew's veterinary and centre-based interventions by in-need pet owner groups who might be expected to have more vulnerable pets, via locations such as homeless shelters, travellers' sites, job centres and food banks
2. Provision of animal care products (eg, food, collars, leads, harnesses, coats) to individuals, food banks and in-need pet owner groups
3. One-to-one appointments with Animal Welfare Officers at Mayhew, in people's homes and at in-need pet owner group locations such as food banks and homeless shelters
4. TheraPaws



THANK YOU

We would like to extend our sincere thanks to the trusts, foundations, companies and individuals who have supported Mayhew during the year.

Animal Defence Trust
Barratt Developments Plc
Betty Phillips Charitable Trust
Burns Pet Nutrition Ltd
Butternut Box, Dogmates Ltd.
Dogs Trust
Dogs Trust Worldwide
Edgard & Cooper Foundation
Fondation Brigitte Bardot
Goldcrest Charitable Trust
Hubert Blake Charitable Trust
James Lockyer
Lewis
LMB Jem Charitable Trust
Marchig Animal Welfare Trust
Mars Petcare Ltd
MSD Animal Health
Petplan Charitable Trust
PetsPyjamas
Richie Memorial Fund for Animal Welfare
Rock 'n' Roll Rescue Charity Shop
Rose Foundation
Servium
Sylvanus Charitable Trust
The Audrey Emma Lamb Charitable Trust
The Carlton Tavern
The Chelsea Square 1994 Trust
The Dominic Trust
The Gallimore Trust
The Gerrick Rose Animal Trust
The Oldhurst Trust
The Paget Trust
The Pauline Bishop Charitable Trust
The South Square Trust
The Walker 597 Animal Trust
Walker
Wates Family Enterprise Trust
Wellbeing International

An Animal Ambulance was donated by Marlene Fleet in memory of her dearest mother, Vera Fleet.

Thank you to our Patron Meghan, The Duchess of Sussex

It has been an incredible privilege for Mayhew to have worked closely with Meghan, The Duchess of Sussex, since 2019 when she became our Royal patron for a three-year term.

It has been a busy and productive three years together, during which we have gained so much from her kind support. As we look to the future, Mayhew has launched an exciting new strategy to maximise our critical animal welfare work.

We are indebted to The Duchess for her dedicated support over the past three years; she shares Mayhew's values and commitment to improving the lives of in-need animals and pet owners in our local communities across the UK and internationally.

Her enthusiasm for our mission has inspired many more people to support and donate to our charity to save dogs and cats from a life of cruelty and neglect, support local pet owners in crisis and find loving and forever homes for abandoned animals.

On behalf of the board of Trustees and everyone at Mayhew, I would like to take this opportunity to thank The Duchess for her enthusiasm and ongoing support for our mission.

Howard Bridges, CEO

Staff milestones in 2021

5 years' service

Unda Greta, Cleaner
Louise O'Connor, Animal Carer

10 years' service

Janet Nobbs, Kennel Assistant

15 years' service

Maria Markey, Head of Kennels

FINANCIAL SUMMARY

Despite sustained financial uncertainty globally, Mayhew donors have continued to generously fund our work. As a charity which is dependent solely on voluntary income, with no government funding, such generosity makes it possible for us to continue to deliver the highest quality animal welfare programmes we can, and we are ever thankful for this ongoing support.

2021 was another challenging year for fundraising across the charity sector with activities such as face-to-face fundraising and events unable to continue during covid restrictions. In 2020, we reported a decrease of 10% total income, 2021 has seen an increase of 2% on total income against 2020 figures, however this was partially generated by restricted funding for our international work and the sale of some historic investments.

At the beginning of 2021 we committed to invest in raising funds and awareness. This investment accounted for 19% of our expenditure (23% in 2020) and enables us to ensure that we can secure sufficient income in the future to continue our animal welfare work. The organisational-wide restructuring that we undertook during 2021 streamlined our processes, right-sized the overhead costs per department and ensured the right roles were in place. We successfully managed to decrease monthly burn-rate expenditure whilst protecting front-line operations.

Our direct and indirect expenditure on animal welfare in the UK decreased only slightly on last year. Our community and clinic based staff continued to carry out their important work and staffing levels in these areas remained constant and ensured continuity and the highest standards of care.

In 2021, non-legacy donations made up 35% of our overall income (47% in 2020). This year saw a decrease in

the value of non-legacy donations, with the final amount received coming in at over £1.1 million, a staggering total which reflects the continued engagement with our loyal supporters. This includes grants given from trusts and foundations who support our specific international projects which meant we were able to continue and expand those programmes during the year.

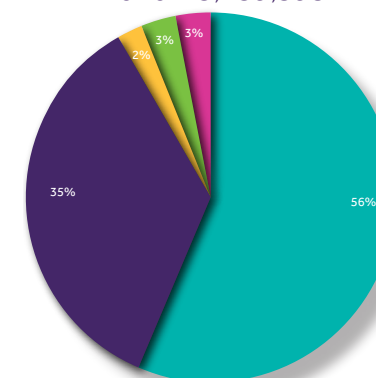
Income from legacies increased by 28% from 2020 to over £1.8 million (£1.4 million in 2020) and we are incredibly grateful to all those who remember Mayhew in their Wills or in memory of those they loved. This support makes a lasting difference and enables us to carry out our charitable activities on a day-to-day basis.

At the end of the year, our total income exceeded expenditure by £245,982 (in 2020 this was a deficit of £22,698. This retained level of reserves mean we enter 2022 confident that we can steer Mayhew through the post-pandemic challenges, sustaining and growing our service provision for cats, dogs and pet-owners in need.

Free reserves, or general funds, excluding the net book value of the charity's tangible fixed assets which are essential to its smooth operation and other designated funds, equated to £1,725,183. (2020: £2,037,877). As a proportion of unrestricted expenditure (excluding depreciation) this is broadly equivalent to eight months of unrestricted expenditure. This is in line with the reserves policy reviewed by trustees during 2020. The aim of the trustees will be to maintain these funds over the next few years. The current reserves level is expected to be sufficient to deliver the charity's current strategic plans.

TOTAL INCOME: £3,221,968

2020: £3,139,595



Legacies: £1,813,874 (56% of total income)

2020: £1,408,169 (45%)

Donations: £1,127,346 (35%)

2020: £1,472,560 (47%)

Fundraising events: £7,235 (0%)

2020: £11,056 (0%)

Trading income: £61,845 (2%)

2020: £49,305 (2%)

Vet clinic and rehoming fees: £105,948 (3%)

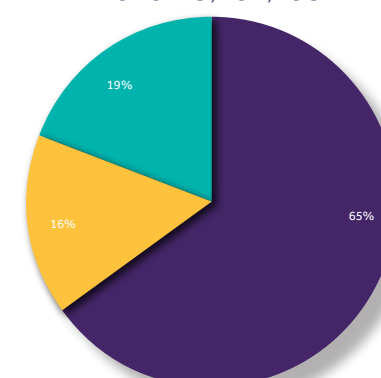
2020: £80,170 (3.5%)

Investment and other income: £105,720 (3%)

2020: £118,336 (3.8%)

TOTAL EXPENDITURE: £2,975,986

2020: £3,162,293



Animal welfare: £1,936,602 (65% of total expenditure)

2020: £2,092,344 (63%)

International grants for animal welfare: £0 (0%)

2020: £5,062 (0%)

Animal welfare in Afghanistan and Georgia: £464,855 (16%)

2020: £433,199 (8%)

Raising funds and awareness: £574,529 (19%)

2020: £716,160 (23%)

Based on the income and expenditure figures included in our audited Annual Report and Accounts 2021. All costs include applicable support costs.

Investments

In 2011, shares were received from a legacy and held by Mayhew to be monitored by the trustees. During 2021, the trustees made a decision to divest these shares to generate additional required income. Over 52% was sold and the remainder is expected to be disposed of in the year to December 2022. At the date on which these financial statements were approved, the charity's listed investments had a market value of £74,951 (compared to £84,571 at 31 December 2021).

The charity's assets

Disposals of fixed assets during the year are recorded in notes 14 and 15 on pages 33 and 34.

Reserves policy

The charity's pioneering work for pets of vulnerable owners, its rescue and rehoming operations, its outreach work and the need to continue to refurbish the older facilities within the Home all require significant ongoing financial commitment and investment.

The trustees regularly review the charity's requirement for free reserves (ie, those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed) and have agreed that the level held should be equivalent to 9–12 months' expenditure on unrestricted funds in 2021. However, taking into account the impact of the coronavirus pandemic and the need to invest in fundraising initiatives, the trustees agreed that there should be a review of these levels in 2021 and subsequently agreed to look to hold at least 6 months' reserves. The trustees are of the opinion that this provides sufficient flexibility to cover the temporary shortfalls in income due to timing differences in income flows, as well as adequate working capital to cover core costs, and will allow the charity to cope with and respond to both the current situation and unforeseen emergencies while specific action plans are implemented.

Legacy income remains a significant element of our fundraising income; however, due to the uncertainty around the timing of their notification and receipt, we

have remained prudent when forecasting income from this stream.

At 31 December 2021, total funds and reserves amounted to £3,749,274 (£3,493,425 in 2020).

Special trust funds representing the net book value of the land and buildings comprising Mayhew House, Trenmar Gardens, Kensal Green, London NW10 6BJ amounted to £444,500 at 31 December 2021 (£458,500 in 2020). As described under "Constitution" on page 14, the charity holds these assets in a trustee capacity. Special trust funds are not applicable for the general purposes of Mayhew and should properly be regarded as a fixed, illiquid asset without which Mayhew's activities would no longer be tenable.

Restricted funds, being monies held for use towards specific projects at the request of the donor, amounted to £829,523 at 31 December 2021 (£171,738 in 2020).

Free reserves, or general funds, excluding the net book value of the charity's tangible fixed assets which are essential to its smooth operation and other designated funds, equate to £1,725,183 (2020: £2,037,877). As a proportion of unrestricted expenditure (excluding depreciation) this is broadly equivalent to eight months of unrestricted expenditure. This is in line with the reserves policy reviewed by trustees during 2020. The aim of the trustees will be to maintain these funds over the next few years. The current reserves level is expected to be sufficient to deliver the charity's current strategic plans.

Designated funds

Designated funds are set and adjusted in accordance with current strategic and operational requirements. These include covering a maintenance plan for our facilities, which helps to ensure the animal accommodation and veterinary clinic are maintained to a high standard and provide a safe and secure working environment for our staff; allowing for consistency and continuity in developing our long-term projects overseas; and enabling us to respond to urgent needs or requests in line with the charitable objects of the organisation.

Mayhew is committed to fundraising responsibly

Mayhew receives no government funding and is reliant on voluntary support. During 2021, we fundraised in a number of different ways.

- We actively recruited individuals to support our work through donations.
- We raised funds via our on-site and online stores, which sell goods and Mayhew-branded products.
- We asked for payment towards some services, such as certain forms of veterinary treatment, and sought donations at the point of rehoming cats and dogs.
- We asked supporters to consider including a gift to Mayhew in their will.
- We raised money through other sources, such as seeking and securing grants from charitable trusts, foundations and companies, and encouraged meaningful long-term relationships with them to support our work.

We are registered with the Fundraising Regulator and follow the Code of Fundraising Practice which can be found at fundraisingregulator.org/code_of_practice.

We have several controls in place to ensure we protect our supporters' privacy and data and to provide them with the respect and gratitude they deserve.

- We will always acknowledge and thank supporters for gifts received unless they ask us not to do so.
- We make our fundraising contact details freely available to all supporters and encourage them to contact us with comments, feedback or a request to change the way in which we communicate with them.
- We have a Supporter Promise and a Privacy Policy to further demonstrate our commitment to supporter care.
- We take all reasonable steps to treat every donor fairly and take into account the needs

of any potential donor who may be in a vulnerable circumstance or who may require additional care and support to make an informed decision.

In 2021, Mayhew did not use third-party fundraising agencies to recruit new donors face to face or via the telephone. In 2021 and 2020, we received small amounts of income from commercial participators collecting donations on our behalf.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Mayhew Home was incorporated in England and Wales on 8 September 1999 as a company limited by guarantee and not having a share capital (Company Registration Number 03837732). It has also been registered as a charity (Charity Registration Number 1077588) and is permitted to exclude the word "limited" from its name under Section 60 of the Companies Act 2006.

The Mayhew Animal Home Trust (the "Trust") is registered by the Charity Commission as a subsidiary charity of The Mayhew Home (Charity Registration Number 1077588-1). The Trust is governed by a scheme of the Charity Commissioners for England and Wales dated 10 October 2004. Under this scheme, the trustee holds on trust the land and buildings known as Mayhew House, Trenmar Gardens, Kensal Green, London NW10 for the Trust. This land and buildings is included within the attached financial statements and are represented by special trust funds as described in note 20 to the financial statements on page 37.

Trustees and governance

The Board of Trustees is the governing body of the organisation and has legal, financial and managerial responsibility for the charity. It sets the strategy to achieve the charity's mission, its policies and its controls framework. The board holds regular meetings and has established subcommittees to which it delegates certain functions. These subcommittees include Animal Welfare and Strategy; Finance and General Purposes; Fundraising and Marketing; HR and Remuneration; and International. The board sets the terms of reference and membership for each committee. The proceedings of each meeting is reported to the full board. Operational management of the charity is delegated to the CEO and Senior Management team, who attend board and committee meetings as appropriate.

There must be at least three trustees at any point in time, although there is no maximum number. New trustees may be appointed by the trustees following a recruitment and selection process.

No trustee received any remuneration for their services as a trustee during the year. No trustee had any beneficial interest in any contract with the charity during the year.

The names of trustees who served during the year are set out as part of the legal and administrative details on page 43.

The trustees receive periodic formal training on trustees' responsibilities and current sector developments. They also receive training information which highlights both Mayhew-specific matters and Charity Commission pronouncements. Periodic trustees' meetings facilitate more in-depth discussions of sector-wide issues identified by trustees and advisors.

Key management personnel

As referenced on page 11, some restructuring took place during 2021, meaning the management team was altered. The key management personnel of the organisation at 31 December 2021 comprise the Board of Trustees together with the:

- Chief Executive Officer
- Head of Finance and Business Support
- Head of Operations
- Head Veterinary Surgeon
- Director of Income and Engagement
- Head of Marketing and Communications
- HR Manager

Statement of trustees' responsibilities

The trustees (who are also directors of The Mayhew Home for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charitable company's affairs and of the income and expenditure of the charitable company 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 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);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware;
- the trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware

of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

Employees

Mayhew strives to be an equal opportunities employer and applies objective criteria to assess merit. It aims to ensure that no job applicant or employee receives less favourable treatment on the grounds of age, race, colour, nationality, religion, ethnic or national origin, gender, marital status, sexual orientation or disability.

Selection criteria and procedures are reviewed to ensure that individuals are selected, promoted and treated fairly on the basis of their relevant merits and abilities.

All employees are given equal opportunity and, where appropriate and possible, special training to enable them to progress both within and outside the organisation. Mayhew is committed to a programme of action to make this policy effective and brings it to the attention of all employees.

As always, the trustees acknowledge the professionalism and dedication of Mayhew staff over 2021. They also recognise the huge contribution made by our 200+ Mayhew volunteers, who contributed 153,662 hours of their own time to the organisation in 2021 (131,994 in 2020).

Gifts in kind

During the year, Mayhew received generous gifts in kind from supporters. Although these gifts are greatly appreciated, it is not possible to reliably measure their value. In accordance with Mayhew's accounting policies, no amount has been recognised in the accounts in relation to these gifts.



STRUCTURE, GOVERNANCE AND MANAGEMENT

(CONTINUED)

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. They believe that by monitoring reserve levels, ensuring controls exist over key financial systems and strategies and examining the operational and business risks faced by the charity on a regular basis they have established effective systems to mitigate those risks.

Covid-19

The impact of the coronavirus pandemic was regarded as a serious threat to Mayhew during 2021. The health and safety of our operational employees, who could not work from home as they needed to continue to care for the animals at our facilities, was a primary area of focus. Additionally there was a greater call on our services, particularly in clinic, following the strict lockdowns of 2020. The extra strain on services was compounded by the fact that the pandemic increased Mayhew's risk of loss or decline in fundraising income as described below, mainly due to a reduction in face-to-face or events-based fundraising resulting in a drop in non-legacy donations.

Reduction in unrestricted income

Mayhew is dependent on donations to fund its operations, including resource-intensive veterinary and shelter operations, so any material reduction in income poses a serious risk to the organisation. This risk was heightened in 2021 as the economy continued to struggle due to Covid-19 and Brexit.

The trustees appointed an animal charity fundraising expert on a consultancy basis to perform an audit of Mayhew's fundraising activities; great care was taken in appointing an auditor with the requisite experience and knowledge. The vast majority of the auditor's recommendations were prioritised and implemented by the board as soon as possible. These mitigations proved vital during 2021, but the real rewards are likely to be reaped in the coming years as the changes and investments in fundraising come to fruition.

Safety and stability in Afghanistan

With the change of political power in Afghanistan, the safety of our local employees was a material risk

during 2021. The country returned to a more normal security level by the end of the year; however, due to the international sanctions in place, we have faced continued difficulty in transferring funds to our bank account in Afghanistan to pay salaries and other overheads. There is also an inflationary risk in the country and challenges for our non-local staff when travelling to and within the region. We are working hard with UK banking providers to best mitigate the issues with cash transfers. We are continuing to monitor the political situation in Afghanistan.

Difficulties in recruiting and retaining qualified personnel

The wage inflation seen throughout the UK in 2021 made recruitment an increasing challenge for Mayhew this year, as did competition from peer charities, particularly in the fundraising space. We have implemented a number of schemes to ensure we attract, retain and motivate qualified and experienced staff in areas such as finance, fundraising and marketing, animal welfare and the veterinary clinic. These include staff training, CPD allowances and a wide range of employee benefits.

This report has been prepared in accordance with the provisions of the Charities Act 2011, but serves as a report from the directors for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the attached financial statements (see page 23) and comply with the charitable company's memorandum and articles of association, applicable laws 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 United Kingdom and Republic of Ireland (FRS 102).

Approved by the board and signed on its behalf:

Julianne Hicks

Chair of the Board of Trustees

Date: 30 June 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MAYHEW HOME

FOR THE YEAR ENDED 31 DECEMBER 2021

Opinion

We have audited the financial statements of The Mayhew Home ("the charitable company") for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021, and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, 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.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MAYHEW HOME

(CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (incorporating the Directors' Report) has been prepared in accordance with legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (incorporating the Directors' Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report (incorporating the Directors' Report)

and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Trustees Act 2000, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the charitable company's control environment and how the charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

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. This description forms part of our auditor's report.

<https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi-description-of-the-auditor-s-responsibilities-for>

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Atkins FCA

Senior Statutory Auditor for and on behalf of:

Cooper Parry Group Limited
Chartered Accountants and Statutory Auditor
Sky View
Argosy Road
East Midlands Airport
Castle Donington
Derby
DE74 2SA
Date: 31 August 2022



THE MAYHEW HOME STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Notes	Unrestricted Funds £	Restricted Funds		Total Funds 2021 £	Total Funds 2020 £
		Restricted Income Funds £	Special Trust Funds £		
Income from:					
Donations and legacies	2	1,725,309	1,215,911	2,941,220	2,880,729
Other trading activities	3	65,380	3,700	69,080	60,361
Investment income and interest receivable		19,663	—	19,663	12,412
Charitable activities:					
Animal welfare	4	105,948	—	105,948	80,170
Other income	5	86,057	—	86,057	105,923
Total income		2,002,357	1,219,611	3,221,968	3,139,595
Expenditure on:					
Raising funds	6	566,439	8,090	574,529	716,161
Charitable activities:					
Animal welfare					
Direct costs	7	1,076,337	537,716	1,628,053	1,781,168
Support costs	10	773,404	—	773,404	664,964
Total expenditure		2,416,180	545,806	2,975,986	3,162,293
Net (expenditure)/income before investment (losses)/gains		(413,823)	673,805	245,982	(22,698)
Net gains/(losses) on investment assets	16	9,867	—	9,867	(24,577)
Net (expenditure)/income		(403,956)	673,805	255,849	(47,275)
Transfers between funds	19	16,020	(16,020)	—	—
Net movement in funds	11	(387,936)	657,785	255,849	(47,275)
Funds brought forward at 1 January 2020		2,863,187	171,738	3,493,425	3,540,700
Funds carried forward at 31 December 2021		2,475,251	829,523	3,749,274	3,493,425

All of the charity's activities derived from continuing operations during both 2021 and 2020. A full comparative statement of financial activities is given in note 28 to these financial statements on page 42.

THE MAYHEW HOME BALANCE SHEET

AS AT 31 DECEMBER 2021

Notes	2021		2020	
	£	£	£	£
FIXED ASSETS				
Tangible fixed assets	14	919,836	1,004,234	
Intangible fixed assets	15	29,061	33,905	
Investments	16	84,571	178,607	
		1,033,468	1,216,746	
CURRENT ASSETS				
Debtors	17	825,444	682,359	
Cash at bank and in hand		2,064,207	1,693,110	
		2,889,651	2,375,469	
CREDITORS: Amounts falling due within one year	18	(173,845)	(98,790)	
NET CURRENT ASSETS		2,715,806	2,276,679	
TOTAL NET ASSETS		3,749,274	3,493,425	
The funds of the charity				
FUNDS AND RESERVES				
Income funds				
Restricted funds				
Restricted income funds	19	829,523	171,738	
Special trust funds	20	444,500	458,500	
Unrestricted funds				
General fund		1,725,183	2,037,877	
Designated funds	21	245,671	245,671	
Fixed assets fund				
Tangible fixed assets fund	22	475,336	545,734	
Intangible fixed assets fund	23	29,061	33,905	
		3,749,274	3,493,425	

Company number: 03837737

Approved by the Board and signed on its behalf:

Julianne Hicks

Chair of the Board of Trustees

Date: 30 June 2022

THE MAYHEW HOME STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash used in operating activities	A	294,547	973,165
Cash flows from investing activities:			
Investment income received		23,078	11,070
Proceeds from the sale of investments		100,487	4,105
Payments to acquire intangible fixed assets		(47,015)	(48,899)
Net cash used in investing activities		76,550	(33,724)
Cash inflow from financing activities:			
Change in cash and cash equivalents in the year		371,097	939,441
Cash and cash equivalents at 31 December 2020	B	1,693,110	753,669
Cash and cash equivalents at 31 December 2021	B	2,064,207	1,693,110

Notes to the statement of cash flows for the year ended 31 December 2021: Reconciliation of net movement in funds to net cash used in operating activities

	2021 £	2020 £
A		
Net movement in funds	255,849	(47,275)
Adjustments for:		
Depreciation charge	131,413	149,236
Amortisation charge	4,844	13,293
(Gains)/Losses on investments	(9,867)	23,235
Investment income received	(19,663)	(11,070)
(Increase)/Decrease in debtors	(143,084)	893,407
Increase/(Decrease) in creditors	75,055	(47,661)
Net cash used in operating activities	294,547	973,165
Analysis of cash and cash equivalents		
B		
Total cash and cash equivalents	2,064,207	1,693,110

THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 December 2021. Comparative information reflects the financial results for the year to 31 December 2020.

The accounts include transactions relating to two branches based in Afghanistan and Georgia.

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements. 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 (Charities SORP FRS 102), issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

- determining the basis for allocating support costs;
- estimating the useful economic life of tangible and intangible fixed assets;

- assessing the probability of receiving legacies of which the charity has been notified;
- estimating future income and expenditure flows for the purpose of assessing going concern.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

A comprehensive forecasting exercise has taken place to look at potential outcomes for 2022 and 2023, considering the free reserves available at the end of 2021. The result of the exercise and the fact that the charity ended 2021 with over nine months' reserves and substantial cash balances does not cast doubt on the ability of Mayhew to continue as a going concern.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income and the amount can be measured reliably and it is probable that the income will be received. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it, or where the donor or funder has specified that the income is to be expended in a future accounting period.

Income comprises donations, legacies, trading sales, fees from charitable activities, interest receivable and investment income.



THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

In accordance with the Charities SORP FRS 102, volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the dates on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or a distribution is received from the estate. Where probate is granted after 1 October 2021, the income relating to these estates is not included. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

In the event that a gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity.

Income from trading activities and fees receivable in connection with animal welfare work are recognised to the extent that it is probable that the economic

benefits will flow to the charity and the revenue can be reliably measured. It is measured at fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Gifts in kind are recognised when the value of the gift to the charity can be reliably measured. The value is measured as the amount the charity would pay in the open market for an alternative item that would provide a benefit to the charity equivalent to the donated item.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from the government's Coronavirus Job Retention Scheme in respect to the Covid-19 pandemic is accounted for when the charity has entitlement to the income, the amount of the income can be measured reliably and it is probable that the income will be received.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows.

- a) Expenditure on raising funds includes the salaries, direct costs and overheads associated with generating donated income.
- b) Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

Such costs include the direct cost of providing shelter or a home for lost or stray, unwanted or abandoned animals and, where possible, finding good homes for such animals.

Grants of award funding to institutions are included in full in the statement of financial activities when the award agreement has been returned, completed and signed by the recipient. Small final instalments of some award grant payments are subject to receipt of a satisfactory final report on the award project.

Allocation of support costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. Included within support costs are governance costs which are directly attributable to the necessary legal and auditing procedures for compliance with statutory requirements, together with costs incurred in strategic planning exercises undertaken by the charity. The majority of costs are directly attributable to specific activities. Shared staff-related costs are apportioned to the activities on a per capita basis.

Tangible fixed assets

All assets costing in excess of £1,000 and with an estimated useful life exceeding one year are capitalised.

Freehold land and buildings are included in the financial statements at a valuation determined by the trustees as at 10 October 2004, using market value at that date as a guide for the basis of valuation. This constitutes deemed cost under FRS 102.

Depreciation is provided at the following annual rates in order to write off each tangible asset over its estimated useful life:

- Freehold land and building 2% on cost
- Building improvements 10% on cost
- Reception refurbishment 10% on cost

- Improvements to animal accommodation 10% on cost
- Veterinary and animal welfare equipment 20% on cost
- Office equipment 20% on cost
- Motor vehicles 25% on cost

Assets under construction are not depreciated. On completion, the asset is transferred to the appropriate asset classification and then depreciated at the relevant rate in order to write it off over its estimated useful life.

Intangible fixed assets

Intangible fixed assets comprise software and database systems, including investment in the charity's website. Such expenditure is capitalised and amortised. Amortisation is provided at the following annual rates in order to write off each intangible asset over its estimated useful life:

- Charity website 33.3% on cost
- 'Pawtrix' data system 10% on cost

Investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Realised and unrealised gains (or losses) are credited (or debited) to the statement of financial activities in the year in which they arise. The charity does not acquire put options, derivatives or other complex financial instruments. Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.



THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material. Debtors include legacies that have been recognised as income on the statement of financial activities but which have not yet been received as of the balance sheet date.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event; it is probable that a transfer of economic benefit will be required in settlement; and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund accounting

The restricted income funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor-imposed conditions.

Special trust funds represent the net book value of the land and buildings comprising Mayhew House in Trenmar Gardens, for which the charity has responsibility in a trustee capacity.

The designated funds are monies or assets set aside out of the general fund and designated for specific purposes by the trustees.

The tangible fixed assets fund and the intangible fixed assets fund represent the net book value of the

charity's tangible fixed assets and intangible fixed assets respectively, other than those comprising part of restricted or special trust funds. Such assets are essential to the ongoing work of the charity and their net book value should not, therefore, be considered as funds available to meet everyday costs or contingencies.

The general fund comprises those monies which may be used towards meeting the charitable objectives of the charity and can be applied at the discretion of the trustees.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight-line basis over the lease term.

Pension costs

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 12 on page 32. Outstanding contributions at the year end totalled £7,836 (£10,894 in 2020). The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

2. DONATIONS AND LEGACIES

Donations
Legacies

Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
652,435	474,911	1,127,346
1,072,874	741,000	1,813,874
1,725,309	1,215,911	2,941,220

Donations
Legacies

Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
803,083	669,477	1,472,560
1,368,169	40,000	1,408,169
2,171,252	709,477	2,880,729

3. OTHER TRADING ACTIVITIES

Sale of food and other animal welfare products
Fundraising events
Advertising

Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
60,135	1,010	61,145
4,545	2,690	7,235
700	—	700
65,380	3,700	69,080

Sale of food and other animal welfare products
Fundraising events
Advertising

Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
46,599	1,306	47,905
9,286	1,770	11,056
1,400	—	1,400
57,285	3,076	60,361

THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

4. ANIMAL WELFARE

	Unrestricted Funds	
	Total Funds	Total Funds
	2021	2020
	£	£
Rehoming fees	30,720	32,555
Vaccination fees	46,923	30,622
Neutering fees	25,100	12,880
Animal boarding fees	3,205	4,113
	<u>105,948</u>	<u>80,170</u>

5. OTHER INCOME

	Unrestricted Funds	
	Total Funds	Total Funds
	2021	2020
	£	£
Government grants:		
Coronavirus Job Retention Scheme	40,148	102,903
Other miscellaneous income	45,909	3,020
	<u>86,057</u>	<u>105,923</u>

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021
	£	£	£
Fundraising and publicity costs:			
Staff costs	406,143	—	406,143
Fundraising and publicity information	109,645	6,435	116,080
Postage and stationery	23,800	1,518	25,318
Legal and professional fees	17,571	—	17,571
Cost of events	596	—	596
Irrecoverable value added tax	3,485	—	3,485
Goods for resale	5,199	137	5,336
	<u>566,439</u>	<u>8,090</u>	<u>574,529</u>

6. EXPENDITURE ON RAISING FUNDS (CONT.)

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020
	£	£	£
Fundraising and publicity costs:			
Staff costs	424,695	—	424,695
Fundraising and publicity information	216,822	4,017	220,839
Postage and stationery	31,095	1,739	32,834
Legal and professional fees	18,882	—	18,882
Cost of events	9,146	845	9,991
Irrecoverable value added tax	2,843	—	2,843
Goods for resale	5,517	560	6,077
	<u>709,000</u>	<u>7,161</u>	<u>716,161</u>

7. ANIMAL WELFARE – DIRECT COSTS

	Unrestricted Funds	Restricted Funds		Total Funds
	£	Restricted Income Funds	Special Trust Funds	2021
	£	£	£	£
Staff costs	860,102	72,595	—	932,697
Veterinary fees and drugs	75,418	—	—	75,418
Animal welfare in Afghanistan (note 8)	—	389,727	—	389,727
Animal welfare in Georgia (note 8)	—	75,129	—	75,129
Animal feed	4,836	—	—	4,836
Animal accommodation				
repairs and refurbishment	2,040	265	—	2,305
Animal ambulance running costs	6,294	—	—	6,294
Depreciation	104,174	—	14,000	118,174
Amortisation	4,844	—	—	4,844
Waste disposal	5,805	—	—	5,805
Other costs	12,824	—	—	12,824
	<u>1,076,337</u>	<u>537,716</u>	<u>14,000</u>	<u>1,628,053</u>

THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

7. ANIMAL WELFARE – DIRECT COSTS (CONT.)

	Restricted Funds		Special Trust Funds	Total Funds 2020
	Unrestricted Funds	Restricted Income Funds		
	£	£	£	£
Staff costs (note 12)	990,350	112,598	—	1,102,948
Veterinary fees and drugs	51,871	4,000	—	55,871
Animal welfare in Afghanistan (note 8)	—	388,952	—	388,952
Animal welfare in Georgia (note 8)	—	44,246	—	44,246
Animal feed	5,504	—	—	5,504
Animal accommodation repairs and refurbishment	2,040	1,889	—	3,929
Animal ambulance running costs	11,653	—	—	11,653
Depreciation	119,812	—	14,000	133,812
Amortisation	4,844	—	—	4,844
Waste disposal	4,791	—	—	4,791
Other costs	19,556	—	—	19,556
Grants payable (note 9)	—	5,062	—	5,062
	1,210,421	556,747	14,000	1,781,168

8. ANIMAL WELFARE INTERNATIONAL AFGHANISTAN AND GEORGIA

	Georgia 2021	Afghanistan 2021	Total Funds 2021	Georgia 2020	Afghanistan 2020	Total Funds 2020
	£	£	£	£	£	£
Personnel costs	9,382	193,219	202,601	6,597	169,999	176,596
Direct project costs:						
Animal Food	—	—	—	—	18,965	18,965
Vehicle costs	—	90,672	90,672	—	36,703	36,703
Drugs and surgical supplies	64,071	26,603	90,674	34,327	56,578	90,905
Equipment	—	19,354	19,354	—	7,646	7,646
Overheads	1,676	59,879	61,555	3,322	99,061	102,383
	75,129	389,727	464,856	44,246	388,952	433,198

9. GRANTS PAYABLE

HOPE and Animal Trust, Ranchi, India

Unrestricted Funds	Restricted Income Funds	Total Restricted Funds 2021
£	£	£
—	—	—
Unrestricted Funds	Restricted Income Funds	Total Funds
£	£	£
—	5,062	15,177
—	5,062	15,177

10. ANIMAL WELFARE – DIRECTLY ATTRIBUTABLE SUPPORT COSTS

	Total Unrestricted Funds 2021
	£
Staff costs	376,874
Repairs and maintenance	91,358
Rent, rates and insurance	51,048
Public services	16,790
Recruitment, training and general staff	49,216
Irrecoverable value added tax	7,076
Legal and professional	19,253
Other office costs	148,551
Depreciation	13,238
	773,404
	Total Unrestricted Funds 2020
	£
Staff costs (note 12)	404,108
Repairs and maintenance	81,830
Rent, rates and insurance	58,916
Public services	17,252
Recruitment, training and general staff	36,689
Irrecoverable value added tax	5,723
Legal and professional	16,755
Other office costs	19,819
Depreciation	15,423
Amortisation	8,449
	664,964



THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

11. NET MOVEMENT IN FUNDS

	2021 £	2020 £
This is stated after charging:		
Staff costs (note 12)	1,918,315	2,108,347
Auditor's remuneration		
Statutory audit services	10,080	9,905
Other services	1,175	1,175
Operating leases – equipment	—	19,761
Operating leases – land and buildings	—	18,827
Depreciation (note 14)	131,413	149,235
Amortisation (note 15)	4,844	13,293

12. STAFF COSTS AND TRUSTEES' REMUNERATION

	2021 £	2020 £
Staff costs during the year were as follows:		
Wages and salaries	1,749,922	1,903,242
Social security costs	129,088	156,163
Pension costs	39,305	48,942
	1,918,315	2,108,347
Staff costs per function were as follows:		
Generation of funds	406,143	424,695
Animal Welfare (including support)	1,512,172	1,683,652
	1,918,315	2,108,347

Pension costs shown above relate to a defined contribution pension scheme operated by the charity for the benefit of its employees. It is administered by an independent third party.

There were termination payments made during the year totalling £57,995 (2020: £8,150).

	2021 Number	2020 Number
The number of employees whose remuneration exceeded £60,000 for the year (salaries, wages and benefits in kind) was as follows:		
£60,001 - £70,000	—	1
The average number of employees during the year analysed by function was:		
Animal welfare (including support)	79	77
Generating funds	12	15
	91	92

12. STAFF COSTS AND TRUSTEES' REMUNERATION (CONT.)

During 2021, 20 employees on average were employed in Afghanistan (2020: 20). 2 employees in Georgia (2020: 1) (This figure is included in the average number of employees shown in Animal Welfare (including support) above).

None of the trustees received any remuneration in respect of their services during the year (2020: £Nil). During the year, no trustees (2020: none) were reimbursed travelling expenses of £0 (2020: £Nil).

The key management personnel in charge of directing, controlling, running and operating the charity on a day to day basis comprise the Chief Executive Officer / Interim from April 2021, Head of Finance and Facilities, Human Resources Manager, Head of Animal Welfare to September 2021, Head Vet, Head of Fundraising/Interim from September 2021 and Head of Marketing and Communications.

The total remuneration (including taxable benefits, employer's national insurance and pension contributions) of key management personnel for the year was £471,577 including consultants (2020: £380,606)

13. TAXATION

The Mayhew Home is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

14. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Improvements to animal accommodation £	Building improvements £	Veterinary and animal welfare equipment £	Office equipment £	Motor vehicles £	Total £
Cost or valuation							
At 1 January 2021	700,000	1,230,580	696,053	194,350	167,177	41,243	3,029,403
Additions	—	—	4,794	21,279	1,150	19,792	47,015
Disposals	—	—	—	—	—	(12,468)	(12,468)
	700,000	1,230,580	700,847	215,629	168,327	48,567	3,063,950
At cost	—	1,230,580	700,847	215,629	168,327	48,567	2,363,950
At deemed cost – 2005 valuation	700,000	—	—	—	—	—	700,000
At 31 December 2021	700,000	1,230,580	700,847	215,629	168,327	48,567	3,063,950
Depreciation							
At 1 January 2021	241,500	1,060,647	373,755	168,359	139,665	41,243	2,025,169
Charge for year	14,000	38,782	58,082	11,875	8,674	—	131,413
Disposals	—	—	—	—	—	(12,468)	(12,468)
At 31 December 2021	255,500	1,099,429	431,837	180,234	148,339	28,775	2,144,114
Net Book Values							
At 31 December 2021	444,500	131,151	269,011	35,395	19,988	19,792	919,836
At 31 December 2020	458,500	169,933	322,298	25,991	27,512	—	1,004,234



THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

15. INTANGIBLE FIXED ASSETS

Cost or valuation	Website £	Data system £	Total £
At 1 January 2021	25,348	48,436	73,784
Additions	—	—	—
Disposals	—	—	—
At 31 December 2021	25,348	48,436	73,784
Amortisation			
At 1 January 2021	25,348	14,531	39,879
Charge for year	—	4,844	4,844
Disposals	—	—	—
At 31 December 2021	25,348	19,375	44,723
Net book values			
At 31 December 2021	—	29,061	29,061
At 31 December 2020	—	33,905	33,905

16. INVESTMENTS

	2021 £	2020 £
Listed investments		
Market value at 1 January	178,607	205,948
Additions at cost	—	(4,105)
Disposals proceeds	(100,487)	—
Realised loss / gain on disposal	(3,416)	1,341
Unrealised gains / (losses) on revaluation	9,867	(24,577)
Market value at 31 December 2021	84,571	178,607
Cost of listed investments	34,634	195,801
	2021 £	2020 £
UK fixed interest	1,706	7,744
UK equities	82,865	170,863
	84,571	178,607

16. INVESTMENTS (CONT.)

	2021 Value £	2021 % of portfolio
Diageo 28 101/108 p ordinary shares	32,711	38.87%
Experian 10c ordinary shares	24,702	29.21%
Land Securities 10p ordinary shares	6,741	7.97%
	2020 Value £	2020 % of portfolio
Tesco plc 5p ordinary shares	72,574	40.63%
Diageo 28 101/108 p ordinary shares	25,499	14.28%
Experian 10c ordinary shares	22,966	12.86%

17. DEBTORS

	2021 £	2020 £
Other debtors	27,953	8,235
Prepayments	27,874	68,260
Legacies receivable	716,000	552,108
Accrued income	7,316	15,105
Gift Aid and VAT recoverable	46,309	38,651
	825,443	682,359

18. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Expense creditors	101,641	33,464
Accruals	13,370	23,523
Social security and other taxes	31,935	40,849
Other creditors	25,945	—
Capital retentions	954	954
	173,845	98,790



THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

19. RESTRICTED INCOME FUNDS

The income funds of the charity include the following restricted funds comprising unexpended balances of donations and grants held on trust to be applied for a specific purpose.

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Animal visits programme/TheraPaws	7,726	—	—	—	7,726
Clinic extension and updates	34,226	—	—	(16,020)	18,206
International projects fund	52,310	1,194,581	(456,732)	—	790,159
Animal welfare and outreach projects	44,458	19,230	(63,688)	—	—
Veterinary e-learning project	8,018	—	—	—	8,018
Bull breed neutering	—	800	(800)	—	—
Ambulance replacement	25,000	5,000	(24,586)	—	5,414
	171,738	1,219,611	(545,806)	(16,020)	829,523

During the year, £16,020 was transferred from the clinic extension and updates fund to general reserves, representing the charity's refurbishment of a veterinary consulting room into a dental suite including the installation of the new dental x-ray machine (the x-ray machine itself was acquired thanks to specific grants).

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Animal visits programme/TheraPaws	—	28,801	(26,935)	5,860	7,726
Clinic extension	26,018	24,730	—	(16,522)	34,226
International projects fund	10,348	486,606	(444,644)	—	52,310
Bull breed neutering	—	1,000	(1,000)	—	—
Animal welfare and outreach projects	—	131,787	(87,329)	—	44,458
Animal ambulances	—	25,000	—	—	25,000
Veterinary e-learning project	8,018	—	—	—	8,018
Cat and dog accommodation	45	10,629	—	(10,674)	—
Clinic medication	—	4,000	(4,000)	—	—
	44,429	712,553	(563,908)	(21,336)	171,738

The purpose for which each of the funds is held is as follows:

a. Animal visits programme/TheraPaws

Money raised and applied towards animal visits to elderly homes, hospitals, workspaces. Both actual and virtual.

b. Clinic extension

Trust funding contributing towards the building extension completed in 2016. Transfers in the year represent monies received and spent on purchasing equipment which was capitalised when purchased.

c. International projects fund

Monies raised and applied towards animal welfare projects overseas.

d. Animal welfare and outreach projects

Monies donated and applied specifically towards the work of our Animal Welfare Officers.

e. Veterinary e-learning project

Trust funding received and applied towards the creation of video tutorials to be used for the training of veterinary staff.

f. Clinic medication

Trust funding received and applied towards providing medication to support care for the training of veterinary staff.

g. Cat and dog accommodation

Monies donated and applied towards the improvement and maintenance of accommodation for cats and dogs.

h. Bull breed neutering

Monies donated and applied specifically towards the neutering of bull breeds.

i. Animal ambulances

Monies donated and applied specifically towards the replacement and upkeep of our animal ambulances.

Trust funding received and applied to veterinary equipment. Transfers in the year represent monies received and spent on purchasing equipment which was capitalised when purchased.

20. SPECIAL TRUST FUNDS

The special trust funds represent the net book value of the land and buildings comprising Mayhew House in Trenmar Gardens. The charity holds these assets in a trustee capacity in accordance with a Scheme of the Charity Commissioners for England and Wales dated 10 October 2004.

	2021 £	2020 £
At 1 January 2021	458,500	472,500
Movements in the year (depreciation) (note 14)	(14,000)	(14,000)
At 31 December 2021	444,500	458,500

THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

21. DESIGNATED FUNDS

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2021 £	New Designations £	Utilised/ Released £	At 31 December 2021 £
Maintenance fund	100,000	—	—	100,000
Mayhew international projects	110,000	—	—	110,000
Special purposes fund	35,671	—	—	35,671
	<u>245,671</u>	<u>—</u>	<u>—</u>	<u>245,671</u>

	At 1 January 2020 £	New Designations £	Utilised/ Released £	At 31 December 2020 £
Maintenance fund	100,000	—	—	100,000
Mayhew international projects	110,000	—	—	110,000
Special purposes fund	35,671	—	—	35,671
	<u>245,671</u>	<u>—</u>	<u>—</u>	<u>245,671</u>

The purposes for which funds have been set aside are as follows:

a) Maintenance fund

To cover major capital and maintenance projects for the continued refurbishment and upkeep of both the accommodation and facilities for the animals, as well as securing additional space for the increase in personnel.

b) Mayhew international projects

Reserve fund for long-term development of our projects overseas. At the end of 2018, the trustees released an amount of £140,000 to the general fund in recognition of the need to continue our strategic investment overseas, particularly in Afghanistan and Georgia.

c) Special purposes fund

Reserves and contingency fund for special projects including emergency response and relief funds.

22. TANGIBLE FIXED ASSETS FUND

This represents the net book value of the charity's tangible fixed assets other than those comprising part of restricted or special trust funds. Such assets are essential to the ongoing work of the charity and their net book value should not, therefore, be considered as funds available to meet everyday costs or contingencies.

	At 1 January 2021 £	New Designations £	Utilised/ Released £	At 31 December 2021 £
Tangible fixed assets fund	545,734	47,015	(117,413)	475,336

	At 1 January 2020 £	New Designations £	Utilised/ Released £	At 31 December 2020 £
Tangible fixed assets fund	632,070	48,899	(135,235)	545,734

23. INTANGIBLE FIXED ASSETS FUND

This represents the net book value of the charity's intangible fixed assets, which comprise the charity's website and its data collection and storage system.

	At 1 January 2021 £	New Designations £	Utilised/ Released £	At 31 December 2021 £
Intangible fixed assets fund	33,905	—	(4,844)	29,061

	At 1 January 2020 £	New Designations £	Utilised/ Released £	At 31 December 2020 £
Intangible fixed assets fund	47,198	—	(13,293)	33,905



THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Income Funds £	Special Trust Funds £	General Funds £	Designated Funds £	Fixed Assets Funds £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible fixed assets	—	444,500	—	—	475,336	919,836
Intangible fixed assets	—	—	—	—	29,061	29,061
Investments	—	—	84,571	—	—	84,571
Current assets	829,523	—	1,814,457	245,671	—	2,889,651
Creditors: amounts falling due within one year	—	—	(173,845)	—	—	(173,845)
Total net assets	829,523	444,500	1,725,183	245,671	504,397	3,749,274

	Restricted Income Funds £	Special Trust Funds £	General Funds £	Designated Funds £	Fixed Assets Funds £	Total 2020 £
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Fund balances at 31 December 2020 are represented by:

Tangible fixed assets	—	458,500	—	—	545,734	1,004,234
Intangible fixed assets	—	—	—	—	33,905	33,905
Investments	—	—	178,607	—	—	178,607
Current assets	171,738	—	1,958,060	245,671	—	2,375,469
Creditors: amounts falling due within one year	—	—	(98,790)	—	—	(98,790)
Total net assets	171,738	458,500	2,037,877	245,671	579,639	3,493,425

Included within investments above are unrealised losses which constitute the movements on revaluation of listed investments and are as follows:

	2021 £	2020 £
Total unrealised gains/(losses) at 31 December 2021	49,937	(14,414)
Reconciliation of movements in unrealised gains/(losses)		
Unrealised losses at 1 January 2021	(14,414)	8,821
Net gains/(losses) on revaluation in the year	64,351	(23,235)
Total unrealised gains/(losses) at 31 December 2021	49,937	(14,414)

25. LEASING COMMITMENTS

Operating leases

At 31 December 2021 the charity had total commitments under non-cancellable operating leases in respect of:

	Buildings		Office equipment	
	2021 £	2020 £	2021 £	2020 £
Payments:				
Within 1 year	—	506	17,965	9,888
Between 2 and 5 years	—	—	55,424	29,934
After 5 years	—	—	—	—
	—	506	73,389	39,822

26. CAPITAL COMMITMENTS

At 31 December 2021, the charity had no capital commitments either contracted or not contracted (in 2020, the charity's capital commitments comprised a new phone system totalling £40,320 over 5 years).

27. RELATED PARTY TRANSACTIONS

The total amount donated to the charity by the trustees during the year was £180 (£629 in 2020). There were no other related party transactions during the year (none in 2020).



THE MAYHEW HOME NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

28. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Income Funds £	Special Trust Funds £	Total Funds 2020 £
Income from:				
Donations and legacies	2,171,252	709,477	—	2,880,729
Other trading activities	57,285	3,076	—	60,361
Investment income and interest receivable	12,412	—	—	12,412
Charitable activities:				
Animal welfare	80,170	80,170	—	80,170
Other income	105,923	—	—	105,923
Total income	2,427,042	712,553	—	3,139,595
Expenditure on:				
Raising funds	709,000	7,161	—	716,161
Charitable activities:				
Animal welfare	1,210,421	556,747	14,000	1,781,168
Direct costs	664,964	—	—	664,964
Support costs	—	—	—	—
Total expenditure	2,584,385	563,908	14,000	3,162,293
Net (expenditure)/income (losses)/gains	(157,343)	148,645	(14,000)	(22,698)
Investment				
Net (losses)/gains on investment assets	(24,557)	—	—	(24,557)
Net				(47,275)
Transfers between funds	21,336	(21,336)	—	—
Net movement in funds	(160,584)	127,309	(14,000)	(47,275)
Funds brought forward at 1 January 2020	3,023,771	44,429	472,500	3,540,700
Funds carried forward at 31 December 2020	2,863,187	171,738	458,500	3,493,425

29. LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Julian Beynon (resigned 31 May 2022)
 Carter Brod (resigned 17 May 2022)
 Andrea Clark (resigned 4 July 2022)
 Julianne Hicks
 Jane Rae
 Amy Jankiewicz (resigned 16 September 2021)
 Reza Jugon
 Sabahat Salahuddin
 Dr Kate Shervell (resigned 21 January 2021)
 Sandra Veseli
 Zorada White (appointed 16th February 2021)

CHIEF EXECUTIVE

Caroline Yates (CEO to March 2021)
 Howard Bridges (Interim CEO from April 2021)

PRINCIPAL OFFICE AND REGISTERED OFFICE

Trenmar Gardens
 Kensal Green
 London
 NW10 6BJ
 Website: themayhew.org
 Email: info@mayhewanimalhome.org

COMPANY REGISTRATION

03837732 (England and Wales)

CHARITY REGISTRATION

1077588

AUDITOR

Cooper Parry Group Limited
 Sky View
 Argosy Road
 East Midlands Airport
 Castle Donington
 Derby
 DE74 2SA

BANKERS

Santander UK plc
 Bridle Road
 Bootle
 Merseyside L30 4GB

Azizi Bank
 Zanzaq Square
 Kabul
 Afghanistan

Bank of Georgia
 29a Gagarini Street
 Tbilisi 0160
 Georgia




mayhew

for dogs, cats and communities

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Association of Dogs and Cats Homes



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