



**mayhew**

for dogs, cats and communities

Annual Report  
**and Accounts** | **2023**





# CONTENTS

- 03. Welcome from our Chair
  - 05. Welcome from our Chief Executive
  - 06. 2023 in review
  - 08. 2023 in numbers
  - 09. At our London shelter
  - 12. In our community vet clinic
  - 13. Our work in the community
  - 16. Our work overseas
  - 20. Looking ahead to 2024
  - 21. Leaving a mark
  - 22. Thank you
- 23. Financial Summary
  - 24. Financial review
  - 26. Structure, Governance and Management
  - 29. Auditor's report
  - 32. Financial statements
  - 35. Notes to the financial statements
  - 55. Legal and administrative information

## WELCOME FROM OUR CHAIR



**2**023 – what a year. There were some very high highs, but overall it was a challenging year, and I want to be honest and open with you that our financial position worsened under the strain.

In the UK, 2023 saw soaring demand for our services and I'm so thankful to you for reading this annual review to hear more about it. As you know Mayhew has a special focus on prevention, and during 2023 we provided thousands of preventative veterinary treatments to cats and dogs whose owners could not otherwise afford it, ensuring they can healthily and happily stay in their loving homes with the owners they are bonded to. However not all owners were able to keep their pets and Mayhew was flooded with cats and dogs being handed into us and left on our doorstep – a 153% increase for cats compared to 2022. For each little individual soul, the incredible Mayhew team provided first-class, tailored veterinary and behavioural care, ensuring they were ready for a new life chapter; and sent over 400 cats and dogs to their forever homes, carefully matched with their new adopters. But many of those animals had more challenging needs than in previous years and the costs of caring for them were dramatically higher.

As well as being flooded with animals, our kennels and cattery in North West London were also flooded – literally! This was one of the lows of the year, that we had no option but to face, and no option but to dip into our increasingly empty pockets for. Our staff worked through the night to ensure all the animals in our care remained dry, safe and comfortable. On the other hand, one of the highs of the year was that despite staffing challenges in the London veterinary clinic, our incredible team ensured we passed our Practice Standards Scheme with flying colours.

In our project in Kabul, Afghanistan, where four years ago we started a five-year project to neuter and vaccinate the free-roaming dog population in order to eliminate rabies in the city and stop the pandemic of puppies being born on the streets, our teams went above and beyond to achieve our targets. Facing wider geopolitical challenges, it was a tough slog, but the passion and dedication of our staff saw us through. Our project in Georgia also achieved great things, including the first ever city-wide dog population survey in Tbilisi. This invaluable data enables us to create a proper plan to resolve the street dog problems there for the long term, however with no funding for our vital work in Georgia committed beyond 2024, there is never a moment to relax.

In 2023 the days were filled with the next urgent case of a dog or cat in desperate need, but the nights were filled with worries about funding. So I hope you don't mind me being honest and frank with you when I say that we need your help. We know many charities are struggling at the moment, and many deserve donations, but we desperately hope that you can please support us. A donation to Mayhew comes with the knowledge that every penny donated is used in the most impactful way possible. A donation to Mayhew prevents cats and dogs from suffering, and scoops up the ones who we sadly didn't get to in time for prevention.

As I look ahead to 2024, I am energised that our new Chief Executive, Elvira Meucci-Lyons has joined us, with her jet-fuel driven heart of gold. She's a perfect fit for Mayhew who has always been at the heart of the community, being there for the dogs and cats that need us. Thank you for being here with us. Kindest regards,

**Julianne Hicks**  
Chair of the Board of Trustees

To find out more about donating to Mayhew, visit [themayhew.org](https://themayhew.org)

## OUR VISION

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

## OUR MISSION

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



**Mayhew receives no government funding and is entirely reliant on donations.**

## WELCOME FROM OUR CHIEF EXECUTIVE



### REFLECTING ON 2023

**W**hen I look back on 2023, I am filled with pride at what Mayhew staff, volunteers and supporters made possible for dogs, cats and communities. Thousands of animals have been given specialist care, support and a second chance both in London and overseas.

Every day of the past year has presented a new opportunity to make a lasting difference in the lives of dogs, cats and pet owners who increasingly rely on Mayhew and its unique range of services, as demand for those services has soared during a tricky financial and operational landscape. But our incredible teams rose to the challenge, with their warmth, care and creativity to ensure that every dog and cat's life that they touched was changed for the better.

Mayhew knows that the love of a pet is like no other; the bond between animals and humans can be life-altering, and in some cases, life-saving. It has been an honour to lead services that protect that bond during my time at this wonderful organisation. I know that with Mayhew's new Chief Executive, Elvira Meucci-Lyons, at the helm, Mayhew will continue to make a profound and lasting difference for dogs and cats in need.

**Sherine Wheeler**  
Chief Executive (until March 2024)



### LOOKING AHEAD TO 2024

**W**hat a privilege to be writing this as Mayhew's new Chief Executive. I have always hugely admired this incredible charity for the services it runs and how it works so closely with communities to improve life for dogs, cats and pet owners. I am so proud to be leading an organisation of staff and volunteers who are prepared to do the emotionally demanding work required to make that happen.

For nearly 140 years, Mayhew has been here, right at the heart of the community caring for dogs and cats and pet owners in need. We want to be here for hundreds of years to come, and to never turn away any cat, dog or owner that needs our help. We have a committed Board of Trustees and incredible staff and volunteers who want to do even better for the dogs and cats we support. And the momentum behind our mission is stronger than ever - we will continue to provide vital frontline services, and to protect cats and dogs by raising awareness and shifting attitudes where it's most needed.

Our teams work around the clock to keep our operations running and introduce new ways of working to enable us to support even more dogs, cats and owners. But Mayhew, like many other charities, now faces a challenging situation. Our costs are rising steeply, and the

current demand for our services in London is unprecedented.

These are new challenges that Mayhew will have to meet, in order to build a future that will help an ever-increasing number of dogs and cats.

We are already seeing other just as essential charities having to cut services, and even being forced to close their doors due to financial pressures. Being part of an organisation that has both animals and people at its heart is a dream come true, and I simply refuse to let the same thing happen to Mayhew. The animals we care for, and our local communities, need us to stand by them.

As I look ahead to 2024, I feel determined. Determined to make Mayhew financially robust, increase Mayhew's reach and influence, to raise greater awareness of the charity in a much wider audience and continue to make a profound difference to the lives of even more dogs, cats and pet owners. I see this same resolve in our teams, both in the UK and overseas - and in our supporters, committed to making a difference to the lives of animals that desperately need us.

In addition, my priority in the year ahead is to make sure everyone at Mayhew feels supported, engaged, valued and able to bring their whole selves to their work. Our staff and volunteers have done exceptional work in these unbelievably difficult years, and I know they will continue to support cats and dogs with incredible dedication.

I want to extend my heartfelt gratitude for your continued support over the years and your dedication to animal welfare. As we enter this new year, I hope you will continue to be by our side as we focus on ensuring we are fit for the future, here at the heart of the community, reaching the thousands more dogs, cats and people that need our services.

**Elvira Meucci-Lyons**  
Chief Executive





# 2023 YEAR IN REVIEW

## AT OUR LONDON SHELTER

- Staff arrived at work early on 1st January to find a lone staffie tied to the lamppost outside our building - sadly it was a sign of the year ahead.
- We saw a sharp increase in requests from people to give up their dogs or cats; we received approximately 70% more requests than in 2022.
- At the same time, the trend of fewer potential adopters coming forward continued as people feared the cost of pet ownership in the face of countrywide negative economic conditions.
- Our Clinical Animal Behaviourist designed and implemented programmes to help the increased number of dogs acquired during the pandemic, now fully grown adolescents or young adults; many suffering behavioural challenges due to their unusual puppyhood experiences, who were abandoned or relinquished into our care.
- Thanks to donations from rescue-pet loving supporters, we made hugely needed building improvements to our oldest kennel block, indoor dog play area and garden. Although this impacted on our kennel space during the year it was desperately needed for the long term, giving us much improved crucial housing, training and enrichment spaces for the animals in our care in 2023 and for years to come.

## IN THE COMMUNITY

- We expanded our reach to hundreds more dogs and cats in the community and delivered more than one hundred one-to-one sessions for pet owners needing support.
- We re-launched our unique pet Collect & Care service which breaks down barriers for elderly and disabled pet owners, or those unable to afford to transport their pet to our clinic for treatment.
- We continued our work with harder-to-reach communities, including people experiencing homelessness, housing crises and unemployment.
- We scaled up our work with food banks, delivering more than 690 kilograms of food for pet owners who would not otherwise be able to afford it.
- We expanded our TheraPaws programme and introduced 16 new volunteer pairs, bringing therapy pets to even more people throughout the year.

## IN OUR LONDON VET CLINIC

- Our vet clinic experienced significant pressures due to increased costs and staffing shortages
- Despite this, our clinic maintained treatment levels in line with 2022 - an outcome of which we are incredibly proud during a tough year.
- Our vets battled through waiting lists of pet owners desperate for our services and our nurses expertly cared for the higher numbers of older canine and feline patients who desperately needed dental surgery.
- Despite reduced capacity, we opened free priority neutering slots to XL Bully owners from the five boroughs that we work in, in response to government legislation adding the breed to the Dangerous Dogs Act.

## IN GEORGIA

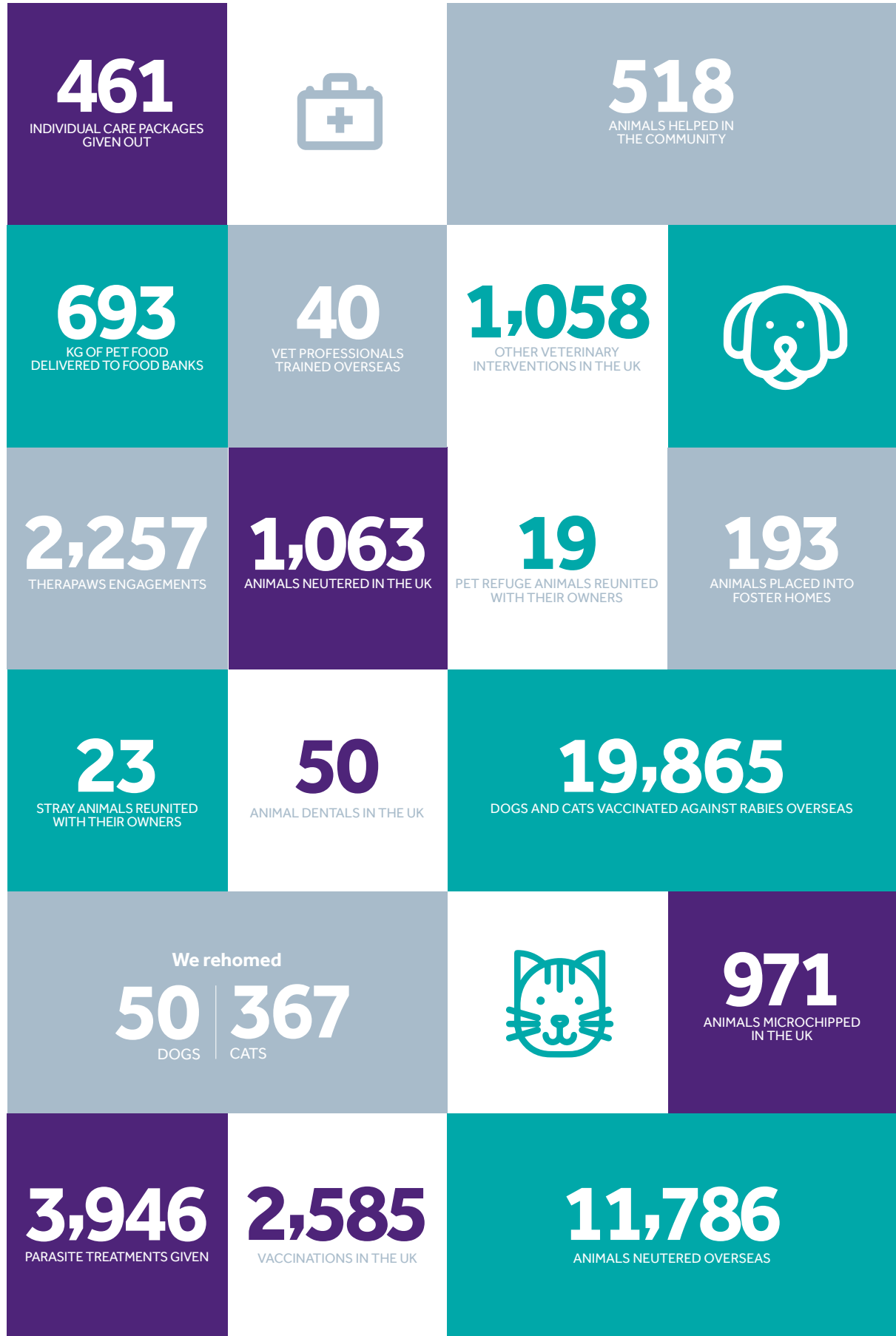
- In 2023 we delivered the first ever dog population survey in Tbilisi. This provides invaluable data to enable an evidence-based approach for a city-wide Trap, Vaccinate, Neuter, Release programme that has the potential to truly and humanely address the street dog population issue in Georgia's capital.
- In Tbilisi and the surrounding areas, the team neutered over 1,678 dogs as well as administering rabies vaccinations and vaccinations against the most common canine diseases to 1,631 dogs.
- We also delivered 49 pop-up clinics to reach pet owners in the two regions neighbouring Tbilisi.
- Towards the end of the year, we secured a new larger clinic site to deliver our work in Georgia, allowing us to work more closely with the Free Agrarian University to deliver and develop training for the Vet Faculty. This will enable us to start a cumulative effect which will create improved veterinary provision for Georgia for the long-term.

## IN AFGHANISTAN

- We administered more than 18,000 rabies vaccinations.
- More than 3,000 children and nearly 1,000 adults learnt more about dog bite prevention and how to behave safely around roaming dogs, thanks to our community team in Kabul.
- Our vets administered two cycles of rabies vaccinations in the six outlying districts of Kabul which are the most rural areas where there is a risk of rabies spread to cattle. This should create a buffer zone protecting our achievement of making Kabul rabies-free.
- We carried out a dog population survey in a 20km radius outside Kabul city limits, to inform our creation of a buffer zone around the city to protect our achievement of making Kabul City rabies free and keeping it that way since 2021.



# 2023 IN NUMBERS



## AT OUR LONDON SHELTER

In 2023, Mayhew experienced an incredible influx of dogs and cats through the doors of our London shelter. Every single one had specific needs to meet, and regardless of the scale of the challenge, our teams welcomed them all without hesitation. Although it was awful to see the condition that some animals arrived in, whether appalling physical condition or the emotional scars of their pasts visible in their terrified behaviours, we knew each one was now safe. We knew we would do everything in our power to make each one's world better – and we did.

Each dog and cat received the veterinary care they needed. In some cases this was urgent and material, but our clinic stepped up to the challenge. Each dog and cat received a cosy, safe and clean kennel or cabin to call home during their stay with us, filled with beds, toys and enrichment. Each dog and cat was nurtured by our team of animal carers whilst our professional animal behaviourists assessed their needs and designed tailored programmes, ensuring each pet could live a safe and happy future in a forever home expertly matched to them.

**2023 saw an influx of smaller guests to Mayhew;** with more than double the number of kittens born in our care than in 2022 and two litters of puppies born. Like all animal welfare charities, Mayhew is still feeling the knock-on impact of delayed preventative veterinary care associated with the COVID-19 pandemic.

While we cannot deny that staff and volunteers love the cuddles, these guests also serve as a gentle reminder of the importance of neutering to avoid unwanted pregnancies and prevent the cycle of homeless animals ending up in the shelter system. For many years Mayhew has flown the flag for neutering being a hallmark of responsible pet ownership and we are proud of the strong levels of neutering in the UK that messaging from us and our peer charities has helped achieve. However, there are still too many pets who are not neutered, especially in the city environments where we do our work, where unwanted pregnancies and the resulting accidental homeless litters are seen all too often. Across 2023 we have seen this increasingly so we are proud to provide free neutering to pet owners that cannot afford it in London and overseas.



Sadly, 2023 was a year when we had fewer adopters come forward than in 2022 and this was coupled with the increase in handovers and abandonments. Despite this, Team Mayhew still managed to rehome more dogs and cats in 2023 than the previous year. The passion of our dedicated staff and volunteers knows no bounds.

As ever, we are indebted to our volunteer foster carers, who open their homes and hearts to dogs and cats that desperately need them, enabling us to care for far more animals than our physical space allows. Every cat or dog fostered is two lives saved – not only is that animal safe with our foster carer, but we've been given back a kennel or cabin to take in the next distressed soul who needs us. Because there is always the next one who needs us.





## CASE STUDY: WALTER

Like our peers in the animal welfare sector, Mayhew was rocked by the government's announcement in October that XL Bully type dogs would be added to the list of dogs banned under the Dangerous Dogs Act. When the legislation was announced, our thoughts immediately turned to sweet-natured Walter, an XL Bully in our care at the time.

Friendly, smart and soft, Walter would have made anyone a wonderful companion – but the team had to act fast to find him a home. Staff, volunteers and supporters came together to spread the word. Walter's story was shared by thousands of people online and seen by tens of thousands more. He even made a special appearance on Sky News!

The support that came through for Walter was heartwarming, and he received more than a hundred applications. As with every animal in our care, we took the time to ensure that Walter would go to the right home for him, and especially in Walter's case it needed to be a family who were ready to take on the new registration process and abide by rules that would be applicable for him. We are delighted that on Christmas Eve, Walter went home! Now, Walter spends his days playing and his evenings snoozing on a warm sofa, surrounded by the love that every dog and cat deserves.



## CASE STUDY: SLIPPERS

When tenants moving into a new flat inspected their garden, they weren't prepared for what they found - an open cat carrier with a small black and white cat sheltering inside. There was a note attached to the carrier that simply read: "This is a black and white cat, she is very friendly, please don't throw it away".

They brought her straight to Mayhew, where she was assessed by the expert vet team and received lots of TLC from the animal care team – and was named Slippers.

Slippers was a friendly cat, but understandably nervous after her ordeal. The cattery team took the time to bring Slippers out of her shell and soon she began to show her confident side, winning the hearts of the staff and volunteers.

Due to her tricky start in life, Slippers stayed in Mayhew's care for seven months before meeting her family, spending some of that time in the offices to ensure she got some extra TLC – but in August of last year, Slippers finally found her forever home.

**Unfortunately, ongoing cost-of-living pressures** mean that we are seeing more and more stories like Slippers' – animals left to fend for themselves. In 2023, we experienced a **153% increase in cats and kittens abandoned on our doorstep** compared to the previous year.

**Without the dedication and passion of our volunteers,** we could not give animals like Walter and Slippers all the exercise, enrichment and affection they need to thrive. Whether they are spending time with an anxious cat in their cabin, listening without judgement to a pet owner that needs support in our reception or staffing a stall at an event, every single one of them makes a difference to the lives of dogs and cats. We were delighted to welcome 59 new volunteers to the Mayhew team in 2023. **Thank you for everything you do.**

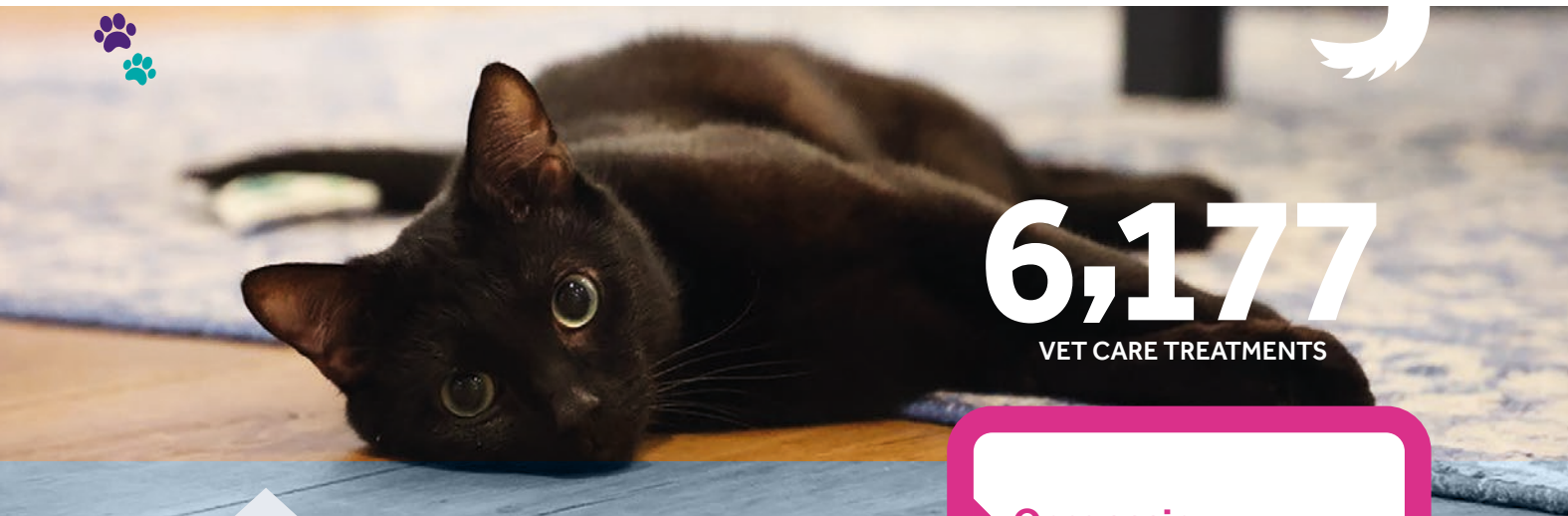




# IN OUR COMMUNITY VET CLINIC

Our community vet clinic is often the difference between an animal staying in a loving home and entering the shelter system. By offering our preventative services free of charge and free of judgement, right at the heart of the community, we ensure that dogs and cats are happy, healthy and loved for life.

Our clinic work wasn't without its challenges, and 2023 saw us – like many across the veterinary profession – experience sharply rising costs and staffing issues. Despite this, and thanks to the dedication of our teams, we were able to match our 2022 veterinary treatments; helping thousands of dogs and cats with preventative treatments including neutering, microchipping, vaccinations and dentals.



6,177  
VET CARE TREATMENTS

## CASE STUDY: HANS

**Hans was a surprise arrival at Mayhew in October. A concerned member of the public had found Hans meowing in pain in her garden, when this adventurous boy had become trapped between two fence panels. He must have been very frightened and most worryingly of all, after he'd been safely released, it looked as though Hans had lost the use of his back legs. When Hans arrived at Mayhew, the team sprang into action.**

We were determined to get to the root of the issue and fight for Hans' future. Thanks to donations from animal lovers in past years, Mayhew's Kensal Green vet clinic is an incredible place with life-saving facilities. The team were able to promptly assess what he needed. Our veterinary team carried out a full examination, x-raying his pelvis, joints and spine, ran blood work and put him on IV fluids and a heat pad to regain strength.

Thankfully, there was no irrecoverable damage and his blood results came back clear. Hans was placed on the necessary medication and was very pleased that his recovery plan included lots of extra food as sadly, the poor lad was very malnourished. No one knows how long Hans was lost or how long he spent caught between fences, terrified and hungry. But that's all in his past now.

A few weeks passed, and the whole team was delighted to see Hans gaining weight – and most importantly, tentatively standing on his back legs again. The partial paralysis caused by the fence had resolved, and happily, Hans was finally ready to find lasting love in his forever home.

**Once again,** we opened our clinic doors to fourth year students from the University of Surrey to support their development. 140 students joined us and were able to get hands-on experience in neutering and other preventative veterinary treatments. On 4th October 2023, under the supervision of a talented and experienced teaching vet called Emma, student vet Alice performed her first ever female canine neuter surgery on a Mayhew lurcher; the surgery was executed perfectly with stitches so neat even a tailor would be impressed. We are so proud that Mayhew animals not only get the preventative care they need but also aid in the teaching and development of vets who will go on to deliver excellent animal welfare for decades to come.

# OUR WORK IN THE COMMUNITY

At Mayhew, we want to be there for the pets who need us most. Pets are loyal companions who love their owners and who crave the safety of remaining with their loved ones in their familiar surroundings. If a pet owner is dedicated and loving and can provide a safe and suitable home for their pet but needs extra help, then we will do all we can to protect that vital bond.

Mayhew's work prevents families from being torn apart and dogs and cats ending up in rescue shelters. We work hard to reach dogs and cats before they enter the shelter system and offer our vital services free-of-charge and without judgement to pet owners that need us. And we don't wait for people to come to us – we go out to reach pet owners in the community.

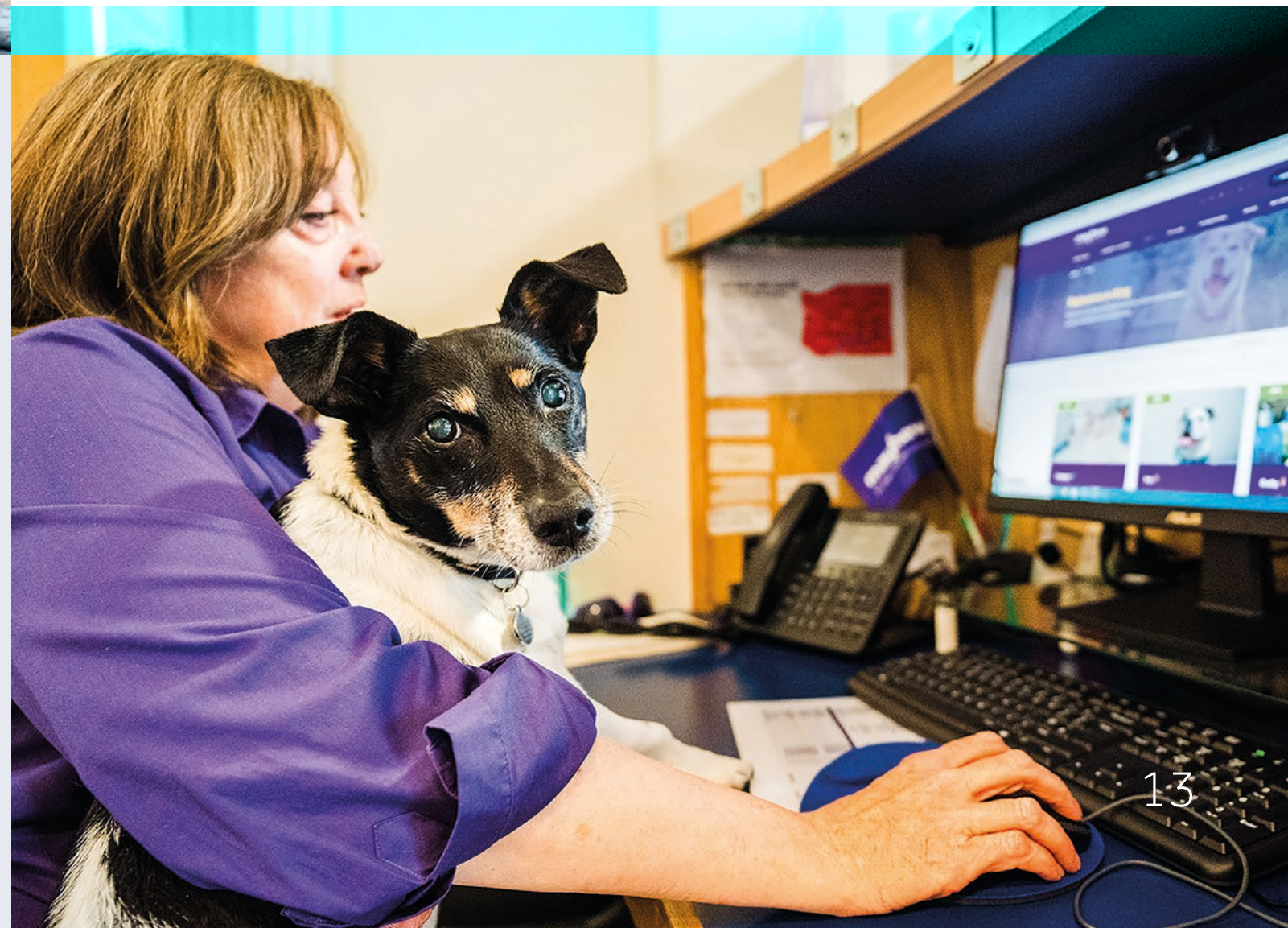
In 2023 demand for our community services continued to rise, so we grew our community activities to meet it. We quadrupled the number of free individual care packages we gave out to owners in 2023 compared to 2022, to feed pets in households where people were sometimes

making the heartbreaking choice to feed their pets instead of themselves.

We launched our Pet Support Hubs; drop-in sessions for pet owners struggling to provide for their dogs and cats, offering pet essentials, advice and critical cross-referrals to our preventative veterinary services.

130  
ONE-ON-ONE SESSIONS DELIVERED TO PET OWNERS LOOKING FOR SUPPORT

248  
ANIMALS SUPPORTED THROUGH ONE-ON-ONE SESSIONS







## CASE STUDY: PET REFUGE

**Our Pet Refuge service provides temporary care and shelter for the pets of people facing an unexpected crisis or temporary change to their personal circumstances.**

Gabi, from Brent, was recently facing this challenging situation. She and her family experienced a sudden and unexpected bereavement and needed to leave the country urgently. On top of their grief, Gabi had another worry – who could they turn to for help to look after her beloved 11-year-old Jack Russell, Suki?

Suki has been part of the family since she was a puppy and had visited Mayhew for her vaccinations in the past. Gabi was unable to afford private boarding fees or a pet sitter and had no family or friends able to help out. Feeling desperate, Gabi contacted Mayhew, and found out about Pet Refuge.

Mayhew was able to help Gabi and take Suki in for 2 weeks; giving her the care and affection she needed while she was temporarily separated from her loving family. But as we all know, there's no place like home – and the reunion was "a wonderful moment".

**"I have no idea what I would have done, if I did not have this help from Mayhew. It was invaluable and I will be forever grateful"**

said Gabi.

## OUR WORK IN THE COMMUNITY

In 2023, we welcomed a full-time TheraPaws Co-ordinator to our team; allowing us to greatly expand our work in this area. At Mayhew, we believe strongly in the transformative impact of the human-animal bond, and the power of animal-assisted therapy, not only to help humans, but also to elevate respect for animals in society. Our TheraPaws programme is made possible by the generosity of Pets Foundation.

We assessed, trained and certified many more volunteer pairs, allowing us to support more than 800 people with their physical, social and emotional well-being. Thank you to all of our incredible TheraPaws volunteers for your amazing work!

**Claire and Roobarb from TheraPaws** have been visiting our care home, Lawnfield House, for several years. The residents also enjoy seeing Claire, spending time with her and having a friendly chat. Our residents, and our colleagues, genuinely look forward to Claire and Roobarb's weekly visits. They both bring a ray of sunshine into the home and they both naturally radiate warmth, friendliness, and good cheer. Residents enjoy petting, stroking or even cuddling Roobarb. She always has such soft fur which can be therapeutic and comforting to touch. We are so blessed and thankful to have Claire and Roobarb as our wonderful and very dedicated and committed volunteers for all these years. They certainly bring a smile to many a face when they visit Lawnfield House.



## CASE STUDY: MATTY

**When Matty arrived at Mayhew, it was clear he had been suffering from neglect. His ears were weighed down by two kilos of matts on both sides and he had chronic infections in both ear canals. He was shut down and timid, but he seemed relieved to be here.**

Our team provided Matty with the extensive veterinary care he needed. Matty was given an enrichment programme so he could feel safe and gain confidence, as well as lots of treats and nurturing to help him build bonds and trust humans, whilst he took the time he needed to recuperate. Matty is a gentle soul, who loves people – and thanks to the dedication of our teams, he eventually came out of his shell.

After three months in Mayhew's care, sweet Matty found his forever home with his owners, Colin and Amy; and discovered his love of playing with socks! We are delighted to say that Matty's gentle temperament, and Colin and Amy's love and care, mean that he successfully passed his assessment to become a TheraPaws volunteer dog. He now makes regular visits to a care home, specialising in dementia, using his sweet nature to bring joy to residents, many of whom shared their lives and homes with dogs and who now desperately miss the delight that only comes from a wagging tail and wet nose.

Matty's journey is a testament to the resilience of rescue animals, and the difference that expert care, tailored support, patience and love can make to their lives. We are so proud of Matty.



# OUR WORK OVERSEAS

Mayhew is privileged to have teams dedicated to improving animal welfare around the globe – here in London, and in Afghanistan and Georgia. Our teams overseas work hard to humanely manage roaming dog populations, prevent the spread of canine diseases, and prevent humans from contracting potentially fatal zoonotic diseases; as well as ensuring a sustainable legacy by building capacity within the local veterinary profession.

In Afghanistan, our dedicated team continued their work managing the roaming dog population in Kabul by way of a humane TNR programme and mass rabies vaccination programme. As we enter the sixth year of our rabies vaccination programme, and fourth year of our neutering programme, we are proud to report that in Kabul there have been no recorded confirmed cases of rabies in dogs since April 2021 or of deaths from rabies in humans since.

## Thanks to the vital support

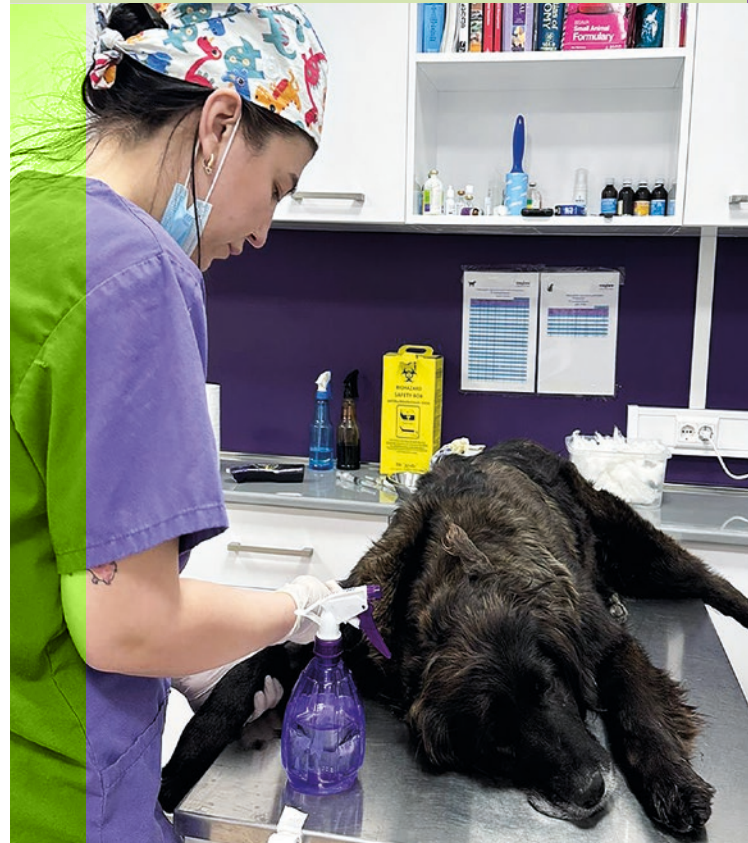
of our funders Brigitte Bardot Foundation, Dogs Trust Worldwide and Edgard Cooper Foundation, without whom our work for dogs around the world would not be possible.

## SPOTLIGHT ON TRAINING

Through our work overseas, Mayhew aims to make a lasting change to animal welfare in the countries in which we work – and a crucial part of this is building capacity and competencies within the veterinary profession. The more local vets become engaged with the health and welfare issues of roaming dogs and cats, the more chance there is of permanent change on the ground. Our mission is to enthuse and train the local vets, providing them with opportunities to learn skills and develop knowledge, which they can then put to good use, benefitting both the animals and their local communities

In Afghanistan, the team has been training four vets seconded from the Ministry of Agriculture, Irrigation and Livestock who work alongside our clinical team to improve their skills in pre and post-operative care, anaesthesia, surgery and pain management which will help to ensure the sustainability of our work.

In Georgia, Mayhew staff trained more than twenty veterinary professionals, both vets and vet techs, throughout the year, with students coming from within Georgia and much further afield.







# OUR WORK OVERSEAS

As the only international NGO working with small animals in Georgia, our committed team in Tbilisi makes a huge impact every day on the welfare of dogs – and 2023 was no exception.

As well as neutering 1,675 dogs and providing training to the next generation of Georgian veterinary professionals, the team undertook a comprehensive, three-month survey to understand the scope of the roaming dog population in the capital, Tbilisi. Working with local volunteers and municipality workers, the survey revealed that there are approximately 33,000 roaming dogs in the Georgian capital, of which approximately a third are already neutered. Gathering robust data in this way will help the

team assist the local authorities to deliver an evidence-based, strategic dog population management programme in 2024 – leading to happier and healthier lives for both animals and people.

1,721

RABIES VACCINATIONS  
DELIVERED IN TBILISI AND  
SURROUNDING AREAS

## CASE STUDY: FRANKIE

Frankie is a loveable and friendly 18 month old dog living on the outskirts of Tbilisi in Mtskheta, Georgia. Last year, Frankie was rushed into our Mayhew clinic suffering from some quite serious injuries, most likely sustained from a road traffic accident. Sadly, these accidents are a common occurrence in city-based roaming dog populations, as when a female is in heat, male dogs will become quite determined to reach them. This can often result in female dogs running away and male dogs giving chase, with both sometimes losing all road sense. Neutering stops this risky behaviour and reduces accidents.

Frankie had severe and deep lacerations to her chest and abdomen and a dislocated paw. She was in a sorry state and a great deal of pain. She was swiftly attended to by our dedicated team at the local community hub in Mtskheta.

The team cleaned out Frankie's wounds, gave her pain relief and antibiotics, and were able to stitch up her wounds to prevent infection. She was also neutered, vaccinated and tagged.

Happily, Frankie completely recovered following the removal of her many stitches. She became a regular visitor to the clinic, enjoying being made a fuss over and spending time playing with Foxy, Georgia vet Dr Ana's rescue dog and Mayhew Georgia's unofficial team member. We are delighted to say that Frankie has also now found her forever home in Georgia.



“In 2023 the days were filled with the next urgent case of a dog or cat in desperate need, but the nights were filled with worries about funding.”







# LOOKING AHEAD TO 2024

In 2024 we need to raise more income. 2023 was full of incredible achievement but it came at a large financial cost in a year when our total income was lower than the prior year. Mayhew does not receive any government funding and is wholly reliant on donations.

We had to feed more animals during the cost of living crisis, but we didn't get the runway to prepare for it. We had to rise to the need to neuter XL Bully type dogs by the government deadline, but we did not get to choose the timeline of the law change. Every time our staff answered a knock at the door and found a box of kittens abandoned on the step they did not hesitate to bring them into the warmth, but our own electric and heating bills skyrocketed all the while.

## So far in 2024:

- Our vet clinic is providing more treatment to the animals in our care as more animals are relinquished by owners unable to afford veterinary treatment.
- We are endeavoring to meet the rising demand and to ensure that, where possible, we utilise our preventative programmes to successfully stop dogs and cats entering the shelter system in the first place.
- We are focusing on new and creative ways to grow our supporter base and recruit more animal lovers to be the flag flyers for Mayhew, spreading the word about our critical work.
- We are working hard to show people how transformational every pound donated to Mayhew is to the animals most in need.
- We are continuing to grow our volunteer base, to broaden our impact both at our shelter and in the community.
- We are committed to fostering a supportive and encouraging environment for our staff, to reflect the commitment they show to the dogs and cats we care for.
- We will continue training the next generation of veterinary professionals in London and overseas, ensuring our work is sustainable.



# LEAVING A MARK

For almost 140 years, Mayhew has been here for dogs, cats and communities. The support we have been able to provide to animals in need over that time has been greatly aided by gifts left to us in our supporters' Wills.

Almost half our income came from these gifts. Legacy gifts, of all sizes, can have a transformational impact on the work we're able to do, now and in the future.

In the past, thanks to our supporters' bequests, we've been able to pay for more preventative work

from hiring extra vets to expanding our community provision, as well as pay for bricks and mortar projects like a new roof on our cattery, ensuring that we have safe and comfortable facilities for dogs and cats who need to be taken into our care.

This is a wonderful and lasting way for our supporters to celebrate their love of animals and be remembered, and we commemorate the contribution of the many supporters who enabled our work in this powerful way in 2023. We are grateful to Richard for sharing this heartfelt letter with us.

Dear Mayhew team,

It was almost thirty years ago that I first adopted a cat from Mayhew. Charlie – whom my flat mate at the time re-named Jack – lived another ten, very contented years, and so when I persuaded my dad, co-incidentally also called Jack, to take on a new cat after my mum died, Mayhew was obviously my immediate thought.

My dad's first adoptee was Rainbow, a beautiful but rather wilful tabby who sadly never learned proper road-crossing skills on her wanderings. It took a while to persuade my father to go again, but when he did we were introduced by Mayhew to Daenerys. My father – 94 at the time – hadn't been following Game of Thrones, so Daenerys became Mina!

That was ten years ago. My dad sadly died at the end of 2022. Nearer 105 than 104, and still living independently. Mina, the last female to share his bed as he used to rather wistfully remark, is now living with me. She has type 1 diabetes, suddenly developed but now under proper control and is otherwise in fine nick.

My father always said that Mina was the most successful of his many cats, and was always profoundly grateful to everyone at Mayhew for getting the two of them together. He had long planned his Will and funeral, and one of the beneficiaries of course was your organisation. As a committed animal lover, he knew that everything he left would be going to a great cause and a great organisation.

All best wishes, Richard

To find out more about gifts in Wills, visit  
<https://themayhew.org/giftsinwills>





THANK  
YOU

In 2023, we were supported financially and in kind by individuals, trusts, foundations and companies who have made a lasting difference to dogs and cats in need, both in the UK and overseas – our sincere thanks for your support.

Association of Dogs and Cats Homes  
Animal Friends Insurance  
Beryl Evetts & Robert Luff Animal Welfare Trust  
Betty Phillips Charitable Trust  
Boehringer Ingelheim  
Brigitte Bardot Foundation  
Burns Pet Food  
Caipirinha Productions  
Calypso Browning Trust  
Capital Group  
Edgard Cooper Foundation  
Edith Murphy Foundation  
Diana Mary Symon Charitable Trust  
D France- Hayhurst Charitable Trust  
Dogs Trust Worldwide  
Georgian Cargo  
Julie & Bill Reuhle Foundation  
MARS Adoption Mission  
Marjorie Coote Animal Charity Trust

Michael and Shirley Hunt Charitable Trust  
Mill Lane Vets  
Pets Foundation (formerly Pets at Home Foundation)  
PetPlan  
Prowting Charitable Foundation  
Richer Sounds Foundation  
Souter Charitable Trust  
The Audrey Emma Lamb Charitable Trust  
The Chelsea Square 1994 Trust  
The Gallimore Trust  
The Gerrick Rose Animal Trust  
The Goldcrest Charitable Trust  
The Hobson Charity  
The IVO Trust  
The Ostacchini Family Charitable Trust  
The Paget Trust  
The Pauline Bishop Charitable Trust  
The RJ and AH Daniels Charitable Trust  
The Walker 597 Animal Trust  
Together for Animals  
Rose Foundation  
Lily's Kitchen  
Worldwide Veterinary Services  
Zoomart

# FINANCIAL SUMMARY

In the face of an unfolding economic downturn, in 2023 Mayhew donors continued to generously fund our work. As a charity which is dependent almost entirely on voluntary income, with no government funding, such generosity makes it possible for us to continue to deliver our preventative veterinary and animal welfare services. However our total income was sadly lower in 2023 than it had been in 2022 and our outgoings exceeded our income meaning the year ended with a deficit.

Despite the challenges for fundraising across the charity sector in 2023, donation levels increased slightly by 16% on 2022.

In 2023, non-legacy donations made up 47% of our overall income (37% in 2022). This includes grants given from trusts and foundations who support our specific projects at home and abroad, which meant we were able to continue and expand those programmes during the year.

Income from legacies decreased by 27% from 2022 to £1.35m (£1.86m in 2022); we are truly grateful to all those who celebrate their love of animals by remembering Mayhew in their wills or by donating in memory of those they loved. At the end of the year, our total income did not cover our total expenditure by £0.59m (in 2022 we showed a deficit of £0.32m).

This deficit in 2023 impacted upon our level of reserves, meaning we entered 2024 with a 15% lower level of free reserves in our General Fund than the prior year. Free reserves, or General Funds, excluding the net book value of the charity's tangible fixed assets which are essential

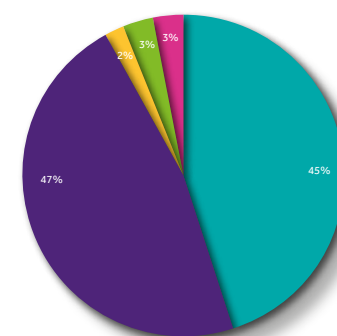
to its smooth operation and other designated funds, amounted to £1.36m (2022: £1.60m). As a proportion of free expenditure (excluding depreciation, but including restricted project costs) this is broadly equivalent to five months of unrestricted expenditure. This is in line with the reserves policy reviewed by trustees during 2023.

Our current reliance on legacy income as a proportion of overall income has increasingly resulted in a divergence at any given point in time between income recognised and cash realised. Legacies take time and effort, sometimes over years, to be processed and received, and charities have seen an increase in the lead time to receipt of cash from legacies due to delays in issuing and processing of probates. In 2023 however we successfully reduced our debtors to £1.26m in 2023 from £1.85m in 2022 and cash at bank and in hand increased to £1.11m as compared with £1.06m in the prior year. Total current assets, being the sum of debtors and cash at bank and in hand reduced to £2.37m in 2023 from £2.91m in 2022.

The aim of the trustees and management is to prudently manage cash flows while driving the throughput of receipts from debtors to the maximum extent possible whilst also seeking to diversify our pool of income to lessen reliance on legacy income for day-to-day operations. Lowering reliance on legacy income is paramount and will help us to build our free reserves position back up over the next few years. The current reserves level is in line with our reserves policy and is expected to be sufficient to deliver the charity's current strategic and operating plans.

## TOTAL INCOME: £2,969,009

2022: £3,256,007



**Legacies: £1,352,564 (45% of total income)**

2022: £1,865,552 (57%)

**Donations: £1,388,437 (47%)**

2022: £1,199,973 (37%)

**Fundraising events: £0 (0%)**

2022: £1,374 (0%)

**Trading income: £62,115 (2%)**

2022: £45,660 (1%)

**Vet clinic and rehoming fees: £82,219 (3%)**

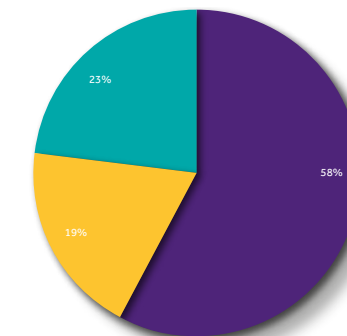
2022: £94,437 (3%)

**Investment and other income: £83,674 (3%)**

2022: £49,011 (2%)

## TOTAL EXPENDITURE: £3,556,319

2022: £3,571,052



**Animal welfare: £2,072,373 (58% of total expenditure)**

2022: £1,999,269 (56%)

**Animal welfare in Afghanistan and Georgia: £656,132 (19%)**

2022: £613,164 (17%)

**Raising funds & awareness and other overheads: £827,814 (23%)**

2022: £958,619 (27%)

Based on the income and expenditure figures included in our audited Annual Report and Accounts 2023. Expenditure includes applicable support costs.





# FINANCIAL REVIEW

## Investments

At the date on which these financial statements were prepared to the charity's listed investments had a market value of £72,674 (compared to £74,363 at 31 December 2022).

## The charity's assets

Disposals of fixed assets during the year are recorded in notes 13 and 14.

## Reserves policy

Delivering the charity's pioneering preventative veterinary and animal welfare interventions and operating a community vet clinic and historic shelter within London require significant ongoing financial commitment and investment.

The Trustees regularly review the charity's requirement for free reserves (i.e., those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed).

Trustees have reviewed reserves levels in 2023 (as they did in 2022 and 2021) and agreed to look to hold at least 4.5-5 months' expenditure in free reserves.

The Trustees are of the opinion that this provides sufficient flexibility to cover the temporary shortfalls in cash receipts due to timing differences in income flows and legacy debtors, as well as adequate working capital to cover core costs.

This reserves policy will allow the charity to cope with and respond to both the current financial situation and unforeseen emergencies should they arise. At the end of 2023, total unrestricted reserves amounted to 5 months' free reserves.

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 2023, total funds and reserves amounted to £3.02m (£3.61m in 2022).

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 £0.42m at 31 December 2023 (£0.43m in 2022). As described under "Constitution" on page

27, 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 current activities would no longer be tenable.

Restricted funds, being monies held for use towards specific projects at the request of the donor, amounted to £0.79m at 31 December 2023 (£0.89m in 2022).

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 £1.36m (2022: £1.60m). As a proportion of unrestricted expenditure (excluding depreciation) this is broadly equivalent to about five months of unrestricted expenditure. This is in line with the reserves policy reviewed by trustees. 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 and volunteers; 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 income. During 2023, 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 shops, which sell goods and Mayhew branded products.
- We 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](https://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 acknowledge and thank supporters for gifts received unless they ask us not to do so.
- We make our 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 Privacy and Cookies Policy on our website to be transparent about how we manage data.
- 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 2023, Mayhew used third-party fundraising agencies to recruit new donors face to face. In 2023 we also received small amounts of income from commercial participators collecting donations on our behalf.

In the last financial year, we received no complaints with regard to our fundraising practices requiring disclosure.





## 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 are included within the attached financial statements and are represented by special trust funds as described in note 19 to the financial statements.

### 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 committees to which it delegates certain functions. These committees include Animal Welfare and Strategy; Finance and General Purposes; Fundraising and Marketing; People; and International Projects. 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 Chief Executive 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.

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

The key management personnel of the organisation at 31 December 2023 comprise the Board of Trustees together with the:

- Chief Executive Officer
- Head of Operations & Acting Head of Clinic
- Head of Fundraising
- Head of Engagement
- Head of Finance, Facilities & Technology
- Head of People

The charity's remuneration approach is designed to ensure we are competitive within the animal welfare sector and able to provide a high standard of services for dogs, cats and communities. Remuneration in respect of key management personnel is determined by the Board's People Committee and is benchmarked to ensure the charity is able to attract and retain effective management personnel.

### 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, gender reassignment, being married or in a civil partnership, being pregnant or on maternity leave, disability, race including colour, nationality, ethnic or national origin, religion or belief, sex, or sexual orientation.

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 2023. They also recognise the huge contribution made by our dedicated volunteers.

### 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.

### Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to 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.

The charity has robust processes regarding risk management and internal controls. As at the end of 2023, the charity considered the principal risks to be managed. The charity has a range of measures in place to support effective and timely management of principal risks.





## STRUCTURE, GOVERNANCE AND MANAGEMENT

(CONTINUED)

At the forefront of our risk management is always the duty to safeguard animals, staff and volunteers from the risk of coming to harm, as a result of a significant event arising, due to our action or inaction. The charity has a suite of tools in place to ensure that the health, safety and wellbeing of animals, staff and volunteers are prioritised and safeguarded, including standard operating procedures, standardised assessments and formal policies, procedures and protocols. The charity undertakes regular reviews of these at senior management level.

At the end of 2023, the charity considered a second principal risk to be long-term financial sustainability. The charity has been proactively managing the risks presented by downward pressure on voluntary income at the same time as the impact of rising costs on operations. We have made changes to our operating approach, attempted to target the spend of our fundraising budget on the activities most expected to give a good or prompt return on investment, and extracted savings from our cost base. The Board and senior management team regularly and proactively work to reduce the likelihood of this risk materialising.

### 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.

Mayhew continues to target specific areas of investment, including in the right talent and skills in fundraising, to help us grow unrestricted income further. Management is focused on improving the unrestricted impact of fundraising activities in 2024.

### Safety and stability in Afghanistan

Following the various impacts of the fall of the government in Afghanistan in summer 2021, we resumed and maintained operations and achieved our impact goals to date in Kabul. 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 are also material inflationary impacts on expenditure in the

country. We are continuing to deliver a lasting difference to the roaming dog population in most districts of Kabul despite the challenges of operating in this environment and we continue to monitor the political situation as our five-year programme there is due to end in 2025.

### Public Benefit

The Trustees confirm that they have complied with the duty in Section 17 (5) of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on public benefit.

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 pages 35 to 38) 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).

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board and signed on its behalf:

**Julianne Hicks**

Chair of the Board of Trustees

Date: 5th September 2024

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

FOR THE YEAR ENDED 31 DECEMBER 2023

### Opinion

We have audited the financial statements of The Mayhew Home ("the charitable company") for the year ended 31 December 2023 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 2023, 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 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 pages 26 – 27, 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 noncompliance 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: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>.

### 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*

**Simon Atkins FCA**  
Senior Statutory Auditor for and on behalf of:

**Cooper Parry Group Limited**  
Statutory Auditor  
Cubo Birmingham  
Office 401  
Two Chamberlain Square  
Birmingham, B3 3AX  
Date: **27 September 2024**



## THE MAYHEW HOME STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2023

		Restricted Funds				
		Unrestricted Funds	Restricted Income Funds	Special Trust Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£	£
<b>Income:</b>						
<b>Donations and legacies</b>	2	2,067,883	673,118	—	2,741,001	3,065,525
<b>Other trading activities</b>	3	62,052	63	—	62,115	47,034
<b>Investment income</b>		43,755	—	—	43,755	12,760
<b>Charitable activities:</b>						
Animal welfare	4	82,219	—	—	82,219	94,437
<b>Other income</b>	5	39,919	—	—	39,919	36,251
<b>Total income</b>		2,295,828	673,181	—	2,969,009	3,256,007
<b>Expenditure on:</b>						
<b>Raising funds</b>	6	827,814	—	—	827,814	958,619
<b>Charitable activities:</b>						
Animal welfare						
Direct costs	7	1,016,715	750,803	14,000	1,781,518	1,598,680
Support costs	9	946,987	—	—	946,987	1,013,753
<b>Total expenditure</b>		2,791,516	750,803	14,000	3,556,319	3,571,052
<b>Net (expenditure)/income before investment losses</b>						
		(495,688)	(77,622)	(14,000)	(587,310)	(315,045)
Net losses on investment assets	15	(1,690)	—	—	(1,690)	(10,208)
<b>Net expenditure</b>		(497,378)	(77,622)	(14,000)	(589,000)	(325,253)
Transfers between funds	18	19,708	(19,708)	—	—	—
<b>Net movement in funds</b>	10	(477,670)	(97,330)	(14,000)	(589,000)	(325,253)
Funds brought forward at 1 January 2023		2,292,370	885,296	430,500	3,608,166	3,933,419
<b>Funds carried forward at 31 December 2023</b>		1,814,700	787,966	416,500	3,019,166	3,608,166

All of the charity's activities derived from continuing operations during both 2023 and 2022. A full comparative statement of financial activities is given in note 27 to these financial statements on page 54.

The notes on pages 35 to 54 form part of these financial statements.

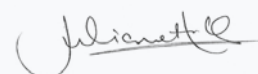
## THE MAYHEW HOME BALANCE SHEET

AS AT 31 DECEMBER 2023

Notes	2023 £	2022 £
<b>FIXED ASSETS</b>		
Tangible fixed assets	13	739,628
Intangible fixed assets	14	32,674
Investments	15	72,674
		844,976
<b>CURRENT ASSETS</b>		
Debtors	16	1,258,846
Cash at bank and in hand		1,112,177
		2,371,023
<b>CREDITORS:</b> Amounts falling due within one year	17	(196,833)
		2,174,190
<b>NET CURRENT ASSETS</b>		2,658,822
<b>TOTAL NET ASSETS</b>		3,019,166
<b>FUNDS AND RESERVES</b>		
The funds of the charity		
Income funds		
Restricted funds		
Restricted income funds	18	787,966
Special trust funds	19	416,500
Unrestricted funds		
General fund		1,358,898
Designated funds	20	100,000
Fixed assets fund		
Tangible fixed assets fund	21	323,128
Intangible fixed assets fund	22	32,674
		3,019,166

Company number: 03837732

Approved by the Board and signed on its behalf:



**Julianne Hicks**

Chair of the Board of Trustees

Date: 5 September 2024

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 35 to 54 form part of these financial statements





STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/ (used in) operating activities	A	35,289	(963,393)
<b>Cash flows from investing activities:</b>			
Investment income received		43,755	12,760
Proceeds from the sale of investments		—	—
Payments to acquire fixed assets		(25,359)	(55,082)
<b>Net cash provided by/ (used in) investing activities</b>		18,396	(42,322)
<b>Cash inflow from financing activities:</b>			
Change in cash and cash equivalents in the year		53,685	(1,005,715)
Cash and cash equivalents at 31 December 2022	B	1,058,492	2,064,207
<b>Cash and cash equivalents at 31 December 2023</b>	B	1,112,177	1,058,492

Notes to the statement of cash flows for the year to 31 December 2023: Reconciliation of net movement in funds to net cash used in operating activities

	2023 £	2022 £
<b>A</b>		
<b>Net movement in funds</b>	(589,000)	(325,253)
<b>Adjustments for:</b>		
Depreciation charge	123,193	124,154
Amortisation charge	4,844	4,844
Losses on investments	1,690	10,208
Investment income received	(43,755)	(12,760)
(Increase)/Decrease in debtors	596,064	(845,321)
Increase/(Decrease) in creditors	(57,747)	80,735
<b>Net cash used in operating activities</b>		
<b>Analysis of cash and cash equivalents</b>	35,289	(963,393)
<b>B</b>		
<b>Total cash and cash equivalents</b>	1,112,177	1,058,492

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023. Comparative information reflects the financial results for the year to 31 December 2022.

The accounts include transactions relating to our branch in Afghanistan and our NGO in 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 2019, 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.

The charity applies a holdback based on management and fundraising estimates and experience of legacies, based on the size and complexity of the estate.

- 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 2024 and 2025, considering the free reserves available at the end of 2023. The result of the exercise and the fact that the charity ended 2023 with five months' reserves and adequate 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.





## 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. 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.

### 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 accrual 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.

- Expenditure on raising funds includes the salaries, direct costs and overheads associated with generating donated income.
- 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.

### 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 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 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
- Financial system 20% 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.

### 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.





## NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

### 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 11 on page 43. Outstanding contributions at the year-end totalled £28,395 (£16,125 in 2022). The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

### Financial instruments and foreign exchange

Transactions denominated in foreign currencies are recorded at the exchange rates ruling at the month end date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are converted to Sterling at the rates of exchange ruling at the balance sheet date. All differences are recorded in the Statement of Financial Activities.

The charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities of the charity and their measurement bases are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments.

Cash at bank, Investments – are classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors accruals and other creditors are financial instruments and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

### Charity status

The Mayhew Home is a charitable company incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information of these financial statements and the nature of the charity's operations and principal activities are detailed within the Trustees' Report.

## 2. DONATIONS AND LEGACIES

Donations  
Legacies

Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
716,819	671,618	1,388,437
1,351,064	1,500	1,352,564
2,067,883	673,118	2,741,001
Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
632,377	567,596	1,199,973
1,758,553	106,999	1,865,552
2,390,930	674,595	3,065,525

Donations  
Legacies

## 3. OTHER TRADING ACTIVITIES

Sale of food and other animal welfare products

Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
62,052	63	62,115
Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
45,209	471	45,680
450	903	1,353
1	—	1
45,660	1,374	47,034

Sale of food and other animal welfare products  
Fundraising events  
Advertising





## NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

### 4. ANIMAL WELFARE

	Unrestricted Funds	
	Total Funds	Total Funds
	2023	2022
	£	£
Rehoming fees	37,069	28,383
Vaccination fees	—	9,358
Neutering fees	—	7,130
Animal boarding fees	2,100	7,566
Vet training fees	43,050	42,000
	82,219	94,437

### 5. OTHER INCOME

	Unrestricted Funds	
	Total Funds	Total Funds
	2023	2022
	£	£
Other miscellaneous income	39,919	36,251

### 6. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
	£	£	£
<b>Fundraising and publicity costs:</b>			
Staff costs	536,901	—	536,901
Fundraising and publicity information	264,836	—	264,836
Postage and stationery	4,532	—	4,532
Legal and professional fees	15,215	—	15,215
Cost of events	—	—	—
Goods for resale	6,330	—	6,330
	827,814	—	827,814

### 6. EXPENDITURE ON RAISING FUNDS (CONT.)

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
	£	£	£
<b>Fundraising and publicity costs:</b>			
Staff costs	323,184	—	323,184
Fundraising and publicity information	383,303	—	383,303
Postage and stationery	11,847	—	11,847
Legal and professional fees	236,609	—	236,609
Cost of events	211	—	211
Goods for resale	2,835	—	2,835
	958,619	—	958,619

### 7. ANIMAL WELFARE – DIRECT COSTS

	Unrestricted Funds	Restricted Funds	Special Funds	Total Funds
	£	Income Funds	Trust Funds	2023
	£	£	£	£
Staff costs (note 11)	764,627	64,956	—	829,583
Veterinary fees and drugs	116,044	—	—	116,044
Animal welfare in Afghanistan (note 8)	—	527,199	—	527,199
Animal welfare in Georgia (note 8)	—	128,934	—	128,934
Animal feed	13,981	—	—	13,981
Animal accommodation				
repairs and refurbishment	(23,061)	23,061	—	—
Animal ambulance running costs	—	3,972	—	3,972
Depreciation	93,147	—	14,000	107,147
Amortisation	4,844	—	—	4,844
Waste disposal	7,229	—	—	7,229
Other costs	39,904	2,681	—	42,585
	1,016,715	750,803	14,000	1,781,518





## NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

### 7. ANIMAL WELFARE – DIRECT COSTS (CONT.)

	Restricted Funds		Special Trust Funds	Total Funds 2022
	Unrestricted Funds	Income Funds		
	£	£	£	£
Staff costs (note 11)	713,151	—	—	713,151
Veterinary fees and drugs	90,231	—	—	90,231
Animal welfare in Afghanistan (note 8)	—	477,585	—	477,585
Animal welfare in Georgia (note 8)	—	135,579	—	135,579
Animal feed	10,765	1,500	—	12,265
Animal accommodation repairs and refurbishment	2,225	1,500	—	3,725
Animal ambulance running costs	6,480	—	—	6,480
Depreciation	95,242	—	14,000	109,242
Amortisation	4,844	—	—	4,844
Waste disposal	5,653	—	—	5,653
Other costs	36,148	3,777	—	39,925
	964,739	619,941	14,000	1,598,680

### 8. ANIMAL WELFARE INTERNATIONAL AFGHANISTAN AND GEORGIA

	Afghanistan 2023	Georgia 2023	Total Funds 2023	Afghanistan 2022	Georgia 2022	Total Funds 2022
	£	£	£	£	£	£
Personnel costs	204,516	38,849	243,365	200,497	22,084	222,581
Direct project costs:						
Animal Food	69,605	—	69,605	50,118	—	50,118
Vehicle costs	57,999	—	57,999	88,597	—	88,597
Drugs and surgical supplies	84,526	84,684	169,210	65,954	113,495	179,449
Equipment	20,587	—	20,587	17,250	—	17,250
Overheads	89,966	5,401	95,367	55,169	—	55,169
	527,199	128,934	656,133	477,585	135,579	613,164

### 9. ANIMAL WELFARE – DIRECTLY ATTRIBUTABLE SUPPORT COSTS

	Total Unrestricted Funds 2023	Total unrestricted funds 2022
	£	£
Staff costs (Note 11)	347,387	460,418
Repairs and maintenance	218,609	155,852
Rent, rates and insurance	79,251	46,930
Public services	9,839	9,913
Recruitment, training and general staff	37,421	73,423
Irrecoverable value added tax	104,469	169,935
Legal and professional	59,269	51,240
Other office costs	74,696	31,130
Depreciation	16,046	14,912
	946,987	1,013,753

Included in legal and professional costs of £59,269 (2022: £51,240) are governance related costs of £51,471 (2022: £33,800) in relation to legal support, statutory audit fees and VAT advice.

### 10. NET MOVEMENT IN FUNDS

	2023	2022
	£	£
<b>This is stated after charging:</b>		
Staff costs (note 11)	1,957,329	1,719,964
Auditor's remuneration	—	—
Statutory audit services	23,250	19,267
Other services	13,650	15,817
Operating leases – equipment	17,535	18,879
Depreciation (note 13)	123,193	124,154
Amortisation (note 14)	4,844	4,844

### 11. STAFF COSTS AND TRUSTEES' REMUNERATION

	2023	2022
	£	£
<b>Staff costs during the year were as follows:</b>		
Wages and salaries	1,787,905	1,578,285
Social security costs	135,035	112,659
Pension costs	34,389	29,020
	1,957,329	1,719,964
<b>Staff costs per function were as follows:</b>		
Generation of funds	536,901	323,814
Animal Welfare (including support)	1,420,428	1,396,150
	1,957,329	1,719,964

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 £11,757 (2022: £25,585).





# NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

## 11. STAFF COSTS AND TRUSTEES' REMUNERATION (CONT.)

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  
£70,001 - £80,000

	2023 Number	2022 Number
	—	—
	—	—
	81	76

The average number of employees during the year analysed by function was:

Animal welfare  
Support services and generating funds & awareness

	64	62
	17	14
	81	76

During 2023, 27 employees on average were employed in Afghanistan (2022: 25), 6 employees in Georgia (2022: 4) (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 (2022: £Nil). During the year, one trustee (2022: none) was reimbursed travelling expenses of £650 (2022: £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, Head of Operations, Head of Clinic, Head of Fundraising, Head of Engagement, Head of Finance, Facilities & Technology, Head of People. The total remuneration (including consultants fees, taxable benefits, employer's national insurance and pension contributions) of key management personnel for the year was £409,051 including consultants (2022: £422,751).

## 12. 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.

## 13. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Improvements to animal accommodation £	Building improvements £	Veterinary and animal welfare equipment £	Office equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>							
At 1 January 2023	700,000	475,659	705,440	73,563	185,490	36,984	2,177,136
Additions	—	20,225	—	2,978	2,155	—	25,358
	700,000	495,884	705,440	76,541	187,645	36,984	2,202,494
At cost	—	495,884	705,440	76,541	187,645	36,984	1,502,494
At deemed cost – 2005 valuation	700,000	—	—	—	—	—	700,000
At 31 December 2023	700,000	495,884	705,440	76,541	187,645	36,984	2,202,494
<b>Depreciation</b>							
At 1 January 2023	269,500	348,725	491,041	49,580	158,687	22,140	1,339,673
Charge for year	14,000	25,512	59,343	7,907	11,483	4,948	123,193
Disposals	—	—	—	—	—	—	—
At 31 December 2023	283,500	374,237	550,384	57,487	170,170	27,088	1,462,866
<b>Net Book Values</b>							
At 31 December 2023	416,500	121,647	155,056	19,054	17,475	9,896	739,628
At 31 December 2022	430,500	126,934	214,399	23,983	26,803	14,844	837,463





## NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

### 14. INTANGIBLE FIXED ASSETS

	Website	Data system	Finance system	Total
Cost or valuation	£	£	£	£
At 1 January 2023	25,348	48,436	13,300	87,084
Additions	—	—	—	—
Disposals	—	—	—	—
At 31 December 2023	25,348	48,436	13,300	87,084
Amortisation				
At 1 January 2023	25,348	24,218	—	49,566
Charge for year	—	4,844	—	4,844
Disposals	—	—	—	—
At 31 December 2023	25,348	29,062	—	54,410
Net book values				
At 31 December 2023	—	19,374	13,300	32,674
At 31 December 2022	—	24,218	13,300	37,518

### 15. INVESTMENTS

	2023 £	2022 £
Listed investments		
Market value at 1 January	74,364	84,572
Additions at cost	—	—
Disposals proceeds	—	—
Realised loss / gain on disposal	—	—
Unrealised gains/ (losses) on revaluation	(1,690)	(10,208)
Market value at 31 December 2023	72,674	74,364
Cost of listed investments	34,634	34,634
	2023 £	2022 £
UK fixed interest	2,034	1,545
UK equities	70,640	72,819
	72,674	74,364

### 15. INVESTMENTS (CONT.)

	2023 Value £	2023 % of portfolio
Diageo 28 101/108 p ordinary shares	24,963	35%
Experian 10c ordinary shares	26,538	37%
Land Securities 10p ordinary shares	5,939	8%
NatWest Bank 9% preference shares	3,906	5%
	2022 Value £	2022 % of portfolio
Diageo 28 101/108 p ordinary shares	32,056	44%
Experian 10c ordinary shares	23,152	32%
Land Securities 10p ordinary shares	5,243	7%
National Westminster Bank 9% preference shares	4,045	5%

### 16. DEBTORS

	2023 £	2022 £
Other debtors	26,266	27,953
Prepayments	23,742	16,907
Legacies receivable	1,126,658	1,742,578
Accrued income	70,326	2,180
Gift Aid and VAT recoverable	11,854	53,034
	1,258,846	1,854,910

As at 31 December 2023, the charity had been notified of a residuary legacy. Whilst probate was granted in the year, the charity does not have entitlement and the receipt at the year-end was not probable as estate accounts had not been provided by the executors (i.e. the executor had not established that there were sufficient assets in the estate, after settling of liabilities to pay the legacy at the year-end). The value of the legacy is unlikely to exceed £28,000.





NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

17. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Expense creditors	50,411	77,205
Accruals	46,130	52,801
Social security and other taxes	66,473	46,747
Holiday Pay Accrual	13,797	—
Other creditors	19,068	76,873
Capital retentions	954	954
	196,833	254,580

18. 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 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
TheraPaws	55,136	48,840	(24,527)	—	79,449
Clinic extension and updates	18,206	—	—	—	18,206
International projects fund	757,727	569,391	(656,133)	—	670,985
Ambulance replacement	5,414	2,500	(3,972)	—	3,942
Veterinary e-learning project	8,018	—	—	—	8,018
Kennel refurbishment	40,795	—	(18,721)	(19,708)	2,366
Animal accommodation	—	9,340	(4,340)	—	5,000
Clinic costs	—	16,310	(16,310)	—	—
Animal care	—	26,800	(26,800)	—	—
	885,296	673,181	(750,803)	(19,708)	787,966

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
TheraPaws	7,726	48,418	(278)	(730)	55,136
Clinic extension and updates	18,206	—	—	—	18,206
International projects fund	790,159	580,732	(613,164)	—	757,727
Ambulance replacement	5,414	—	—	—	5,414
Veterinary e-learning project	8,018	—	—	—	8,018
Kennels refurbishment	—	40,795	—	—	40,795
Animal accommodation	—	3,500	(3,500)	—	—
Shelter fittings	—	1,500	(1,500)	—	—
Dog and cat food	—	1,500	(1,500)	—	—
	829,523	676,445	(619,942)	(730)	885,296

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

TheraPaws

Funds raised and applied toward therapeutic dog visits in a range of settings as part of TheraPaws animal-assisted intervention service.

Clinic extension and updates

Trust funding contributing towards the building extension completed in 2016. Funds held reserved for further capital costs relating to the building and clinical equipment.

Clinic costs

Monies donated specifically for contributing to running costs of the veterinary clinic.

International projects fund

Monies raised and applied towards veterinary and animal welfare projects overseas.

Ambulance replacement

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

Animal Care

Monies donated and applied specifically towards contributing to the care of dogs and cats in our Home.

Veterinary e-learning project

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

Kennels refurbishment

Funds raised for the refurbishment of one of our kennel blocks and related exercise areas for dogs as part of the new Oli Juste Wing.

Animal accommodation

Trust funding for improvements to the Cattery.

Shelter fittings

Monies donated specifically for improvements to Kennels and Cattery fittings.

Dog and cat food

Monies donated and applied specifically towards purchasing dog and cat food.

Fund Transfers

During 2023, £19,708 from the Kennel Refurbishment fund was spent on fixed assets in relation to the refurbishment of kennel blocks and exercise areas. This amount has been accounted for as a transfer out of restricted funds and into the tangible fixed asset fund.

19. SPECIAL TRUST FUNDS

	2023 £	2022 £
At 1 January 2023	430,500	444,500
Movements in the year (depreciation) (note 13)	(14,000)	(14,000)
At 31 December 2023	416,500	430,500





## NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

### 20. 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 2023 £	New Designations £	Utilised/ Released £	At 31 December 2023 £
Maintenance fund	100,000	—	—	100,000
Mayhew International Projects	110,000	—	(110,000)	—
Special purposes fund	35,671	—	(35,671)	—
	245,671	—	(145,671)	100,000

	At 1 January 2022 £	New Designations £	Utilised/ Released £	At 31 December 2022 £
Maintenance fund	100,000	—	—	100,000
International projects	110,000	—	—	110,000
Special purposes fund	35,671	—	—	35,671
	245,671	—	—	245,671

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 animals, and staff and volunteer workspaces.

**b) International projects**

Reserve fund for our projects overseas.

**c) Special purposes fund**

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

### 21. TANGIBLE FIXED ASSETS FUND

This fund 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 2023 £	New Designations £	Utilised/ Released £	At 31 December 2023 £
Tangible fixed assets fund	406,963	25,358	(109,193)	323,128

	At 1 January 2022 £	New Designations £	Utilised/ Released £	At 31 December 2022 £
Tangible fixed assets fund	475,336	41,784	(110,157)	406,963

### 22. 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 2023 £	New Designations £	Utilised/ Released £	At 31 December 2023 £
Intangible fixed assets fund	37,518	—	(4,844)	32,674

	At 1 January 2022 £	New Designations £	Utilised/ Released £	At 31 December 2022 £
Intangible fixed assets fund	29,062	13,300	(4,844)	37,518





## NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

### 23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Income Funds £	Special Trust Funds £	General Funds £	Designated Funds £	Fixed Assets Funds £	Total £
<b>Fund balances at 31 December 2023 are represented by:</b>						
Tangible fixed assets	—	416,500	—	—	323,128	739,628
Intangible fixed assets	—	—	—	—	32,674	32,674
Investments	—	—	72,674	—	—	72,674
Current assets	795,820	—	1,475,203	100,000	—	2,371,023
Creditors: amounts falling due within one year	(7,854)	—	(188,979)	—	—	(196,833)
<b>Total net assets</b>	<b>787,966</b>	<b>416,500</b>	<b>1,358,898</b>	<b>100,000</b>	<b>355,802</b>	<b>3,019,166</b>

	Restricted Income Funds £	Special Trust Funds £	General Funds £	Designated Funds £	Fixed Assets Funds £	Total (restated) £
--	------------------------------------	--------------------------------	-----------------------	--------------------------	----------------------------	--------------------------

Fund balances at 31 December 2022 are represented by:

Tangible fixed assets	—	430,500	—	—	406,963	837,463
Intangible fixed assets	—	—	—	—	37,518	37,518
Investments	—	—	74,363	—	—	74,363
Current assets	910,168	—	1,757,563	245,671	—	2,913,402
Creditors: amounts falling due within one year	(24,872)	—	(229,708)	—	—	(254,580)
<b>Total net assets</b>	<b>885,296</b>	<b>430,500</b>	<b>1,602,218</b>	<b>245,671</b>	<b>444,481</b>	<b>3,608,166</b>

	2023 £	2022 £
<b>Total unrealised gains at 31 December 2023</b>	<b>38,039</b>	<b>39,729</b>
<b>Reconciliation of movements in unrealised gains/(losses)</b>		
Unrealised gains at 1 January 2023	39,729	49,937
Net losses on revaluation in the year	(1,690)	(10,208)
<b>Total unrealised gains at 31 December 2023</b>	<b>38,039</b>	<b>39,729</b>



### 24. LEASING COMMITMENTS

#### Operating leases

At 31 December 2023 the charity had total commitments under non-cancellable operating leases in respect of:

	Building	Office equipment	2023 £	2022 £
<b>Payments:</b>				
Within 1 year	6,531	18,413	24,944	18,880
Between 2 and 5 years	11,974	11,879	23,853	28,948
After 5 years	—	—	—	—
	<b>18,505</b>	<b>30,292</b>	<b>48,797</b>	<b>47,828</b>

### 25. CAPITAL COMMITMENTS

At 31 December 2023, the charity had no capital commitments either contracted or not contracted (2022 – None).

### 26. RELATED PARTY TRANSACTIONS

The total amount donated to the charity by the Trustees during the year was £1,960 (2022 - £700). There were no other related party transactions during the year (2022 - None).





## NOTES TO THE FINANCIAL STATEMENTS

(CONTINUED)

### 27. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Income Funds £	Special Trust Funds £	Total Funds 2022 £
<b>Income from:</b>				
<i>Donations and legacies</i>	2,390,930	674,595	—	3,065,525
<i>Other trading activities</i>	45,660	1,374	—	47,034
<i>Investment income and interest receivable</i>	12,284	476	—	12,760
<b>Charitable activities:</b>				
Animal welfare	94,437	—	—	94,437
<i>Other income</i>	36,251	—	—	36,251
<b>Total income</b>	2,579,562	676,445	—	3,256,007
<b>Expenditure on:</b>				
<i>Raising funds</i>	958,619	—	—	958,619
<b>Charitable activities:</b>				
Animal welfare	964,738	619,942	14,000	1,598,680
Direct costs	1,013,753	—	—	1,013,753
Support costs				
<b>Total expenditure</b>	2,937,110	619,942	14,000	3,571,052
<b>Net (expenditure) before gains</b>	(357,548)	56,503	(14,000)	(315,045)
Net losses on investment assets	(10,208)	—	—	(10,208)
<b>Net (expenditure)</b>	(367,756)	56,503	(14,000)	(325,253)
Transfers between funds	730	(730)	—	—
<b>Net movement in funds</b>	(367,026)	55,773	(14,000)	(325,253)
Funds brought forward at 1 January 2022	2,659,396	829,523	444,500	3,933,419
<b>Funds carried forward at 31 December 2022</b>	2,292,370	885,296	430,500	3,608,166

### LEGAL AND ADMINISTRATIVE INFORMATION

#### TRUSTEES

Julianne Hicks, Chair  
 Sara Brennan-Ireland (appointed 1 November 2023)  
 Rachael Cullins (appointed 2 October 2023)  
 Julia Heintel (appointed 2 October 2023)  
 Jonathan Jacques (resigned 30 January 2023)  
 Reza Jugon (resigned 25 January 2024)  
 Margaret Leischman (appointed 30 January 2023)  
 Nigel Liddell (appointed 1 November 2023)  
 Christine Loosecaat MBE (appointed 30 January 2023)  
 Helen Nowicka (appointed 1 November 2023)  
 Jane Rea (nee Hunt) (resigned 12 September 2023)  
 Sabahat Salahuddin  
 Ilana Saltzman (appointed 30 January 2023)  
 Melissa Upjohn (appointed 2 October 2023)  
 Sandra Veseli (resigned 31 March 2023)  
 Zoraida White (resigned 10 April 2023)

#### CHIEF EXECUTIVE

Sherine Wheeler (CEO to 22 March 2024)  
 Elvira Meucci-Lyons (CEO from 22 March 2024)

#### PRINCIPAL OFFICE AND REGISTERED OFFICE

Trenmar Gardens  
 Kensal Green  
 London  
 NW10 6BJ  
 Website: [www.themayhew.org](http://www.themayhew.org)  
 Email: [info@mayhewanimalhome.org](mailto:info@mayhewanimalhome.org)

#### COMPANY REGISTRATION

03837732 (England and Wales)

#### CHARITY REGISTRATION

1077588

#### AUDITOR

Cooper Parry Group Limited  
 Cubo Birmingham  
 Office 401  
 Two Chamberlain Square  
 Birmingham  
 B3 3AX

#### BANKERS

Santander UK plc  
 Bridle Road  
 Bootle  
 Merseyside LG30 4GB

Azizi Bank  
 Zanzaq Square  
 Kabul City  
 Afghanistan

Bank of Georgia  
 29 A Gagarin Street  
 Tbilisi 0160  
 Georgia





# mayhew

for dogs, cats and communities

@ info@mayhewanimalhome.org

www.themayhew.org

0208 962 8000

Mayhew, Trenmar Gardens, Kensal  
Green, London NW10 6BJ



Registered charity number: 1077588



**ADCH**  
Association of Dogs and Cats Homes



**FUNDRAISING  
REGULATOR**

Designed and produced by [www.arc-cs.com](http://www.arc-cs.com)

