

Company registration number: 08021885

Charity registration number: 1147324

Mayflower Sanctuary Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors
9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

Mayflower Sanctuary Limited

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Mayflower Sanctuary Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2023.

Objectives and activities

Objects and aims

The objectives of the charity are:

To relieve the suffering and distress of animals who are in need of care and attention by reason of sickness or because they are strays, have been abandoned, neglected or maltreated, in particular by the provision of a rescue service and re-homing service and foster homes for temporary accommodation of such animals.

To educate members of the public on matters concerning animal welfare.

The relief of poverty of pet owners who are in need and in particular by assisting in the provision of a neutering service.

Our mission is to:

- Provide kennel and cattery space for animals in need which reduces the number of pets abandoned and/or euthanised every year.
- Support rescue operations of the UK by providing kennel space for animals in emergency situations.
- Reduce the number of animals entering animal welfare services through education and the promotion of responsible ownership, provision of support to owners to help them keep their pets, and by campaigning for change.
- Provide the therapeutic benefits of responsible pet ownership and interaction with dogs and cats.

Our services include the rescue and re-homing of dogs and cats, the neutering, microchipping and vaccination of every dog and cat we come into contact with, the education of pet owners and the provision of cattery and kennel space for animals

Public benefit

When planning the activities for the year the trustees have considered the Commission's guidance on the public benefit.

The activities described above, and achievements outlined elsewhere in this report deliver protection and care for injured or vulnerable animals and hence deliver public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Mayflower Sanctuary Limited

Trustees' Report

Achievements and performance

Post covid, Mayflower Sanctuary has experienced a substantial decrease in the number of dogs and cats being rehomed, coupled with an unprecedented increase in numbers needing to come into care. Mayflower is always at maximum capacity, operating waiting lists for both dogs and cats.

Unfortunately, all rescues find themselves in this situation and it can often be difficult explaining to families needing care for their pet, that animals need to be rehomed in order to create space for other needy animals.

During the 12 month period from 1st July 2022 to 30th June 2023, Mayflower has rehomed 228 dogs and 156 cats. However, the Sanctuary remains busy and is constantly moving forward to maintain the aims and objectives of the charity. We continue to give education, guidance and support to pet owners and members of the public on dog and cat welfare issues.

In recent years, Mayflower Sanctuary has helped welfare organisations abroad (most recently Romania) rehome dogs in this country. However, following issues with Defra, a direct result of the war in Ukraine, when a ban of imports from certain countries in Eastern Europe was imposed, the number of Romanian rescues dropped.

Although the ban was subsequently lifted, the influx of UK dogs needing welfare has meant that Mayflower has not received any dogs from outside the UK since April 2023, although the Sanctuary continues to support foreign welfare organisations through alternative means (food, bedding, etc).

Such was the success of the change to appointment only viewings, this method of choosing a companion continues successfully. With 2023 being Mayflower's 20th Anniversary year, we hope that dog and cat adoptions will start to increase once more.

The Mayflower Boarding facilities continue to be an asset, filled to capacity on many occasions, especially during school holidays.

Mayflower Sanctuary Limited

Trustees' Report

Like most Animal Welfare Organisation, Mayflower continues to cope with the current economic crisis, relying on and heartened by, the support received from the community. Dedicated staff work alongside enthusiastic volunteers and donations are made by individuals and organisations large and small. Some donations are given regularly, some on a one off basis, but all gratefully received.

Organisations such as the Association of Dogs and Cats Homes provide valuable support. In particular, during this period, a grant from ADCH, in conjunction with Mars pet foods, of £1500.00 specifically towards food costs for animals in care. A Further £5000.00 has been awarded by ADCH for help during the cost of living crisis. This was much needed at a time when finances were low.

Help towards ever increasing veterinary bills has been invaluable, in particular the Barry Green Memorial Trust (£10,000.00) and Schnauzerfest (£1000.00).

Other local organisation such as Amazon, Jolley's and Pets at Home have continued to support Mayflower. Our grateful thanks go to everyone, be it an individual or a large organisation – we rely on their generous support.

Funds continue to be raised at events such as the Annual Dog Show, the Sponsored Dog Walk, the Mayflower Ball, street collections, online auctions and Christmas Table Top sale. These events not only raise much needed funds, but also connect us with the local community. Our thanks for all the hard work involved in organising and running the events go out to our volunteer force and to our supporters for partaking.

With continued help and support from the community, local business and other organisations, Mayflower looks forward to continuing the Charity's objectives.

Financial review

During the year, income fell by approximately £225,000 compared to 2022, mainly due to a fall in legacies of £213,000. Expenditure increased by approximately £101,000 mainly for salary costs and depreciation on leasehold improvements incurred during the year, and thus the charity showed a deficit of £134,000 compared to a surplus of £191,000 in 2022.

Policy on reserves

At the year end reserves carried forward were £530,009 made up of £56,363 restricted funds and £473,646 unrestricted funds (2022: Total funds of £663,767 including £111,902 restricted and £551,865 unrestricted funds).

The Charity maintains reserves against future needs and unforeseen contingencies. The current level of reserves is considered adequate for such funds.

Mayflower Sanctuary Limited

Trustees' Report

Reference and Administrative Details

Charity Registration Number: 1147324

Company Registration Number: 08021885

The charity is incorporated in England and Wales.

Registered Office: Mayflower Sanctuary
Narrow Lane
Bawtry
Doncaster
South Yorkshire
DN10 6QJ

Independent Examiner: Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors
9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

Bankers: HSBC Bank plc
1 High Street
Doncaster
South Yorkshire
DN1 1EE

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mrs J L Foxall-Lord
- Mr S Lord
- Mr K Wigham
- Mrs E A Wigham
- Mrs M A Godley
- Mr K G Godley
- Mr P Wilkinson

Mayflower Sanctuary Limited

Trustees' Report

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee (company registration number 08021885).

The charity's constitution is set down in Articles of Association as approved by the Charity Commission.

Recruitment and appointment of trustees

In accordance with the charity's constitution new trustees may be appointed by ordinary resolution of the members or by the existing trustees and re-appointed at the next annual general meeting.

The trustees regularly review the composition of the board and recruit new trustees if necessary in the light of skill and experience required and available.

Arrangements for setting key management personnel remuneration

The following people are key personnel. Remuneration levels are set by the Trustees.

Billy Ellerby - Kennel Manager

Michelle Fox - Boarding Kennel Manager

Organisational structure

The charity is managed by a board of directors. The Directors are the Charity Trustees as defined by section 97 of the Charities Act 1993. Directors are referred to as "trustees."

The trustees regularly review the major risks associated with the charity activities and where appropriate implement and monitor appropriate procedures to mitigate perceived risks.

Trustee Indemnity Insurance

In accordance with normal commercial practice, the charity has purchased insurance to protect trustees and officers from claims arising from negligent acts, errors or omissions whilst on charity business.

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Mayflower Sanctuary Limited

Trustees' Report

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 19 March 2024 and signed on its behalf by:



Mrs J L Foxall-Lord
Trustee



Mr S Lord
Trustee

Mayflower Sanctuary Limited

Independent Examiner's Report to the trustees of Mayflower Sanctuary Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

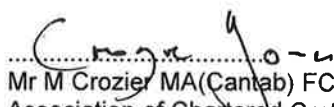
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Mayflower Sanctuary Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Mr M Crozier MA(Cantab) FCCA ACA ATII
Association of Chartered Certified Accountants

Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors
9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

Mayflower Sanctuary Limited

**Independent Examiner's Report to the trustees of Mayflower Sanctuary Limited
(the Company)**

19 March 2024

Mayflower Sanctuary Limited

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	154,377	28,065	182,442
Charitable activities	4	139,128	-	139,128
Other trading activities	5	101,050	-	101,050
Investment income	6	7,911	-	7,911
Other income	7	4,250	-	4,250
Total income		<u>406,716</u>	<u>28,065</u>	<u>434,781</u>
Expenditure on:				
Raising funds		(2,930)	-	(2,930)
Charitable activities	8	<u>(482,005)</u>	<u>(83,604)</u>	<u>(565,609)</u>
Total expenditure		<u>(484,935)</u>	<u>(83,604)</u>	<u>(568,539)</u>
Net expenditure		<u>(78,219)</u>	<u>(55,539)</u>	<u>(133,758)</u>
Net movement in funds		(78,219)	(55,539)	(133,758)
Reconciliation of funds				
Total funds brought forward		<u>551,865</u>	<u>111,902</u>	<u>663,767</u>
Total funds carried forward	22	<u>473,646</u>	<u>56,363</u>	<u>530,009</u>

The notes on pages 12 to 26 form an integral part of these financial statements.

Mayflower Sanctuary Limited

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	384,086	11,322	395,408
Charitable activities	4	199,331	-	199,331
Other trading activities	5	59,371	-	59,371
Investment income	6	557	-	557
Other income	7	3,825	-	3,825
Total income		<u>647,170</u>	<u>11,322</u>	<u>658,492</u>
Expenditure on:				
Raising funds		(1,923)	-	(1,923)
Charitable activities	8	<u>(398,530)</u>	<u>(66,862)</u>	<u>(465,392)</u>
Total expenditure		<u>(400,453)</u>	<u>(66,862)</u>	<u>(467,315)</u>
Net income/(expenditure)		246,717	(55,540)	191,177
Transfers between funds		<u>(69,684)</u>	<u>69,684</u>	<u>-</u>
Net movement in funds		177,033	14,144	191,177
Reconciliation of funds				
Total funds brought forward		<u>374,832</u>	<u>97,758</u>	<u>472,590</u>
Total funds carried forward	22	<u>551,865</u>	<u>111,902</u>	<u>663,767</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 12 to 26 form an integral part of these financial statements.

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(Registration number: 08021885)
Balance Sheet as at 30 June 2023


	Note	2023 £	2022 £
Fixed assets			
Intangible assets	14	20,000	22,500
Tangible assets	15	73,842	132,937
Investments	16	100	-
		<u>93,942</u>	<u>155,437</u>
Current assets			
Debtors	17	33,195	44,653
Cash at bank and in hand	18	432,633	484,774
		<u>465,828</u>	<u>529,427</u>
Creditors: Amounts falling due within one year	19	<u>(29,761)</u>	<u>(21,097)</u>
Net current assets		<u>436,067</u>	<u>508,330</u>
Net assets		<u>530,009</u>	<u>663,767</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		56,363	111,902
Unrestricted income funds			
Unrestricted funds		<u>473,646</u>	<u>551,865</u>
Total funds	22	<u>530,009</u>	<u>663,767</u>

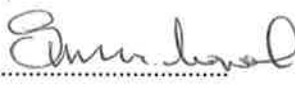
For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 26 were approved by the trustees, and authorised for issue on 19 March 2024 and signed on their behalf by:


Mrs J L Foxall-Lord
Trustee


Mr S Lord
Trustee

The notes on pages 12 to 26 form an integral part of these financial statements.

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Mayflower Sanctuary
Narrow Lane
Bawtry
Doncaster
South Yorkshire
DN10 6QJ

These financial statements were authorised for issue by the trustees on 19 March 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 UK and Republic of Ireland (FRS 102)) (effective 1 January 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Mayflower Sanctuary Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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Notes to the Financial Statements for the Year Ended 30 June 2023

Reclassification of comparative amounts

During the year, specific income sources have been categorised as "Trading Income" rather than income derived from Charitable Activities, in accordance with the SORP. This income is that generated from the boarding of dogs and cats. The comparative amounts totalling £42,855 have been restated.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. In the event that a donation is subject to conditions that require a level of performance by the charity 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 these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has established that there are sufficient assets in the estate, after settling liabilities to pay the legacy, and any conditions attached to legacy are either within the control of charity or have been met. In the event that the 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 to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

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.

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

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on estimated usage.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include those costs which assist the work of the charity but do not directly undertake charitable activities including admin costs, finance, governance costs and the central functions have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including preparation of statutory accounts, independent examination and strategic management.

Government grants

Government grants are recognised based on the performance model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income in the period in which the charity has entitlement to the income and any performance conditions have been met. Grants relating to assets are recognised in full when there is unconditional entitlement to the grant.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10 years straight line

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Tenancy improvements	Straight line basis over the unexpired lease term
Plant and machinery	5 years straight line basis
Motor vehicles	25% reducing balance basis
Office equipment	5 years straight line basis

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at cost value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their cost value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Investments in associates are accounted for at cost less impairment.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised at the settlement amount less any provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

Trade creditors

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 normally recognised at their settlement amount.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

The charity currently has no borrowings.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

3 Income from donations and legacies

	Unrestricted		Total 2023	Total 2022
	General £	Restricted £	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	12,565	12,565	11,322
Donations from individuals	108,617	-	108,617	106,490
Legacies	17,803	-	17,803	255,000
Grants, including capital grants;				
Government grants	-	3,000	3,000	-
Other grants	5,000	12,500	17,500	-
Commissions received	22,957	-	22,957	22,596
	<u>154,377</u>	<u>28,065</u>	<u>182,442</u>	<u>395,408</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Adoption of animals	<u>139,128</u>	<u>139,128</u>	<u>199,331</u>
		Unrestricted funds General £	Total funds £
Adoption of animals		<u>139,128</u>	<u>139,128</u>
Total for 2023		<u>139,128</u>	<u>139,128</u>
Total for 2022		<u>199,331</u>	<u>199,331</u>

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Trading income;			
Sales of goods and services	5,857	5,857	8,195
Other trading income	75,002	75,002	42,855
Events income;			
Other events income	20,191	20,191	8,321
	<u>101,050</u>	<u>101,050</u>	<u>59,371</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	7,911	7,911	557

7 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rental income	4,250	4,250	3,825

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

8 Expenditure on charitable activities

	Activity undertaken directly	Activity support costs	2023	2022
	£	£	£	£
Vet bills	84,598	-	84,598	79,875
Food and kennels	2,220	-	2,220	3,539
Wages and salaries	265,111	-	265,111	230,189
Employers NI	11,933	-	11,933	6,486
Employers pension	4,484	-	4,484	3,531
Premises expenses	3,971	-	3,971	3,710
Rent	35,346	-	35,346	25,971
Light, heat and power	15,890	-	15,890	9,149
Insurance	-	2,675	2,675	2,345
Repairs and renewals	46,587	-	46,587	12,002
Printing, postage and stationery	-	3,106	3,106	2,787
Sundry expenses	-	2,157	2,157	1,493
Cleaning	-	4,459	4,459	3,306
Advertising	-	467	467	188
Bank charges	-	3,170	3,170	3,000
Motor and travel expenses	-	5,211	5,211	5,051
Amortisation of Goodwill	2,500	-	2,500	2,500
Depreciation of tenants improvements	55,539	-	55,539	55,540
Depreciation of plant and machinery	1,056	-	1,056	508
Depreciation of motor vehicles	4,832	-	4,832	6,442
Depreciation of office equipment	409	-	409	409
	<u>534,476</u>	<u>21,245</u>	<u>555,721</u>	<u>458,021</u>

£472,117 (2022 - £391,159) of the above expenditure was attributable to unrestricted funds and £83,604 (2022 - £66,862) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £9,888 (2022 - £7,371) which relate directly to charitable activities. See note 9 for further details.

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	3,500	3,500	3,195
Legal and professional fees	6,388	6,388	4,176
	<u>9,888</u>	<u>9,888</u>	<u>7,371</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr K G Godley

£199 (2022: £Nil) of expenses were reimbursed to Mr K G Godley during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	265,111	230,189
Social security costs	11,933	6,486
Pension costs	4,484	3,531
	<u>281,528</u>	<u>240,206</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average number of staff employed	<u>13</u>	<u>11</u>

The number of employees on a headcount basis was 18 (2022: 16).

No employee received emoluments of more than £60,000 during the year.

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

12 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>3,500</u>	<u>3,195</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation on charitable income or gains applied to charitable purposes.

14 Intangible fixed assets

	Goodwill £	Total £
Cost		
At 1 July 2022	<u>25,000</u>	<u>25,000</u>
At 30 June 2023	<u>25,000</u>	<u>25,000</u>
Amortisation		
At 1 July 2022	<u>2,500</u>	<u>2,500</u>
Charge for the year	<u>2,500</u>	<u>2,500</u>
At 30 June 2023	<u>5,000</u>	<u>5,000</u>
Net book value		
At 30 June 2023	<u>20,000</u>	<u>20,000</u>
At 30 June 2022	<u>22,500</u>	<u>22,500</u>

15 Tangible fixed assets

	Tenants Improvements £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 July 2022	431,170	8,820	36,828	476,818
Additions	<u>-</u>	<u>2,741</u>	<u>-</u>	<u>2,741</u>
At 30 June 2023	<u>431,170</u>	<u>11,561</u>	<u>36,828</u>	<u>479,559</u>
Depreciation				
At 1 July 2022	320,096	6,284	17,501	343,881
Charge for the year	<u>55,539</u>	<u>1,465</u>	<u>4,832</u>	<u>61,836</u>
At 30 June 2023	<u>375,635</u>	<u>7,749</u>	<u>22,333</u>	<u>405,717</u>
Net book value				

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

	Tenants Improvements £	Furniture and equipment £	Motor vehicles £	Total £
At 30 June 2023	55,535	3,812	14,495	73,842
At 30 June 2022	111,074	2,536	19,327	132,937

16 Fixed asset investments

	2023 £
Other investments	100

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
Additions	100	100
At 30 June 2023	100	100
Net book value		
At 30 June 2023	100	100

The investment amount represents the value of shares held in Mayflower Sanctuary Boarding Limited (co reg: 14711986).

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
Mayflower Sanctuary Boarding Limited	England and Wales	Ordinary	100%	0%	Boarding Kennels

17 Debtors

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

	2023	2022
	£	£
Trade debtors	2,155	-
Due from group undertakings	500	-
Prepayments	21,249	31,513
VAT recoverable	9,271	13,120
Other debtors	20	20
	<u>33,195</u>	<u>44,653</u>

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

18 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	20	44
Cash at bank	432,613	484,730
	<u>432,633</u>	<u>484,774</u>

19 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	19,796	9,792
Other creditors	2,281	1,736
Accruals	7,684	9,569
	<u>29,761</u>	<u>21,097</u>

20 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	34,096	34,096
Between one and five years	68,192	102,289
	<u>102,288</u>	<u>136,385</u>

21 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,484 (2022 - £3,531).

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

22 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	551,865	406,716	(484,935)	473,646
Restricted funds	<u>111,902</u>	<u>28,065</u>	<u>(83,604)</u>	<u>56,363</u>
Total funds	<u>663,767</u>	<u>434,781</u>	<u>(568,539)</u>	<u>530,009</u>

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
Unrestricted funds					
General	374,832	647,170	(400,453)	(69,684)	551,865
Restricted funds	<u>97,758</u>	<u>11,322</u>	<u>(66,862)</u>	<u>69,684</u>	<u>111,902</u>
Total funds	<u>472,590</u>	<u>658,492</u>	<u>(467,315)</u>	<u>-</u>	<u>663,767</u>

23 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Intangible fixed assets	20,000	-	20,000
Tangible fixed assets	18,307	55,535	73,842
Fixed asset investments	100	-	100
Current assets	465,000	828	465,828
Current liabilities	<u>(29,761)</u>	<u>-</u>	<u>(29,761)</u>
Total net assets	<u>473,646</u>	<u>56,363</u>	<u>530,009</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Intangible fixed assets	22,500	-	22,500
Tangible fixed assets	21,863	111,074	132,937
Current assets	528,599	828	529,427
Current liabilities	<u>(21,097)</u>	<u>-</u>	<u>(21,097)</u>
Total net assets	<u>551,865</u>	<u>111,902</u>	<u>663,767</u>

Mayflower Sanctuary Limited

Notes to the Financial Statements for the Year Ended 30 June 2023

24 Related party transactions

During the year the charity made the following related party transactions:

Mr S Lord and Mrs J L Foxall-Lord

Included in expenditure on charitable activities is £35,346 (2022 £25,971) relating to rent and charges for the common facilities and out of hours securities and attendances paid to Mr S Lord and Mrs J L Foxall-Lord, who are trustees, as specified in the lease agreement.

At the balance sheet date the amount due to/from to Mr S Lord and Mrs J L Foxall-Lord was £Nil (2022 - £3,500).