

THE MAYHEW HOME
(A Company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

Registered Company No: 03837732 (England and Wales)
Charity No: 1077588

THE MAYHEW HOME

FOR THE YEAR ENDED 31 DECEMBER 2016

CONTENTS	Pages
Legal and administrative information	1
Trustees' report (including the strategic report)	2
Independent auditor's report	22
Statement of financial activities	24
Balance sheet	25
Statement of cash flows	26
Notes to the financial statements	28

THE MAYHEW HOME

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2016

TRUSTEES

J Beynon
B Dasgupta
A Halsey Chair
S Ignatieva
S Jasani
J Matthews
D McFarland
C Moran (Resigned 31st December 2016)
R Serlin
E. Quigley (Appointed 18th June 2016)
C. McShane (Appointed 18th June 2016)
S. Melki (Appointed 18th June 2016)

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C Yates

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03837732 (England and Wales)
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AUDITOR

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THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report)

FOR THE YEAR ENDED 31 DECEMBER 2016

The trustees present their trustees' report (including the strategic report) together with the financial statements of The Mayhew Home for the year ended 31 December 2016.

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

The financial statements have been prepared in accordance with the accounting policies set out on pages 21 to 24 of the attached financial statements 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), effective from accounting periods commencing 1 January 2015 or later.

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

The Mayhew Home was established in 1886 "for the benefit of the lost and starving dogs and cats of London so that they should have sanctuary from the cold inhumanity they are being dealt outside". The expansion of our operations both locally and around the globe has led to greater demands being made on the work of The Mayhew. Crucially, however, our core values remain unchanged and The Mayhew is now one of the busiest and most effective animal welfare organisations in London, rescuing and helping thousands of animals from a life of cruelty and neglect every year.

Mission

The mission of The Mayhew Animal Home is to prevent and alleviate the suffering of, and cruelty to, animals by tackling the present companion animal welfare crisis from every possible angle. We believe that animals, as living creatures, are entitled to legal protection, moral and ethical consideration and have a value beyond economic measure.

Principal objectives

The mission is supported by the principal objectives of the charity, which are to:

- ◆ develop a comprehensive education plan covering all aspects of responsible pet ownership and animal welfare in order to reduce the overpopulation, misuse and mistreatment of companion animals;
- ◆ continue to rescue and, where possible, rehabilitate companion animals and re-home them with responsible, caring owners;
- ◆ develop the resources and expand the provision of services of the Community Veterinary Clinic from both a clinical and educational perspective, both on and offsite; and to
- ◆ alleviate the suffering of animals abroad by sharing best practice solutions and empowering the local populations.

Wherever possible, the trustees must give preference to cats and dogs.

Public benefit

The trustees of The Mayhew Animal Home are aware of the Charity Commission guidance on public benefit and have had regard to it in their administration of the charity. The trustees are of the view that the core mission of the charity together with the activities which underpin this mission are for the public benefit in the following ways:

- ◆ by promoting and educating the public on animal welfare issues, demonstrable benefits to the public are achieved;
- ◆ by sharing best practice in animal welfare, both locally and internationally, improvements to practices help communities address the issues they face; and
- ◆ by following best practice in the Home in areas such as re-homing, neutering and veterinary care, animals are re-homed responsibly ensuring maximum benefits to the family and the animal.

These areas are further reported on in the following sections of this report.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

STRATEGIC REPORT (continued)

OBJECTIVES AND ACTIVITIES (continued)

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity and its finances. The most serious threats and strategies in place to deal with them are considered to be:

Item	Risk	Risk Management Strategy
1	Loss of and/or decline in fundraising income/operational revenues	Short term and longer term fundraising strategies and business plans are in place, which ensure a diverse range of revenue streams. Regular reviews of income and performance. Succession planning for key Fundraising and Marketing personnel. Regular review of reserves policy.
2	Loss of reputation	All staff and volunteers receive thorough inductions and are made aware of animal welfare position statements, operational protocols, data protection and compliance issues. Employee and Volunteer Handbooks are in place. All veterinary bodies requiring compliance are adhered to. Regular training and updates are provided to staff and volunteers. Comprehensive insurance is in place together with media and crisis management protocols.
3	Serious outbreak of disease in animals and or personnel	Operational protocols on infection control and transmission form part of the Employee and Volunteer Handbook and form part of the induction process. Emergency management plans are in place in case of incident.

The trustees believe that by monitoring reserve levels, by ensuring controls exist over key financial systems and strategies and by examining the operational and business risks faced by the charity on a regular basis, they have established effective systems to mitigate those risks.

ACHIEVEMENTS AND PERFORMANCE

The core activity of the charity is the “prevention of and alleviation of suffering of, and cruelty to, animals”. This is achieved in a number of ways, although the trustees believe that the principal way is from the hub of the organisation, which are the facilities in Trenmar Gardens, northwest London from where our rescue and rehoming work operates. These facilities also include our Community Veterinary Clinic, our Community Animal Welfare team and are a base for our Education programmes and International work.

The Home at Trenmar Gardens

In 2016 the basic objectives of our organisation were:

- ◆ To grow and develop our core Community-based care, education and welfare programmes, becoming the “go-to” organisation for animal welfare issues in the local area, and working to stem the number of animals being abandoned and neglected;
- ◆ To rescue and re-home animals in accordance with the prevailing high standards of the organisation, ensuring animals receive excellent care and rehabilitation whilst with us on site and expand offsite adoption and foster programmes;
- ◆ To continue to provide the local community with preventative animal health and welfare provision through the services of our Community Veterinary Clinic via the newly expanded veterinary clinic and training facilities, paving the way to be recognised as a Centre of Excellence for training and clinical standards; and
- ◆ To alleviate the suffering of animals abroad by sharing best practice solutions, providing access to training and empowering local populations, particularly in Afghanistan, Georgia, Russia and India.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)



2016 was a particularly memorable year for The Mayhew as we celebrated 130 years of helping animals and their carers not only in London but around the world. This milestone year saw us awarded the accolade of Charity Team of the Year by the ADCH and Petplan; we completed a major capital refurbishment project with the extension of our Community Veterinary Clinic; we expanded our vital work overseas with the establishment of a branch of The Mayhew in Afghanistan; and we successfully rescued three bear cubs from inappropriate conditions in Georgia and moved them to a sanctuary in northern Greece.

Community Outreach

Our community-focussed Animal Welfare work is the core of The Mayhew's ethos and is crucial to the delivery of our strategy for building a truly preventative programme of sustainable animal welfare. Our outreach work provides assistance to animals and their carers so that they can continue living together happily and healthily, enjoying the benefits of pet ownership and preventing circumstances escalating into neglect or cruelty. Thus, we work to reduce the stream of animals being abandoned or given up to the Home. This encapsulates our belief that animal welfare issues need to be addressed by working with carers and owners where possible and changing human behaviours and attitudes. The message is one of responsible and caring ownership, educating all on animal behaviour, requirements and interaction.



Winning Charity Team of the Year at ADCH Conference 2016

In 2016 our first Animal Welfare Officer student completed her QCF Level 3 qualification for this role and we were delighted to take her on as a fully-fledged officer, making a team of five who responded to 727 requests for help from members of the public and handled more than 1,600 animal cases in the community - a percentage rise of 21% from the previous year.

We were able to double the amount of Pick 'n' Snip clients once more in 2016. This has become a vital service for vulnerable pet owners that have difficulty accessing preventative veterinary care due to ill-health, mobility issues and language barriers, but also reaches out to a target audience that would not otherwise neuter their pets which would breed indiscriminately. Our Animal Welfare Officers collect the cats and dogs, bring them to The Mayhew Community Veterinary Clinic for neutering, vaccinations, chipping, flea and worm treatments etc. and then deliver them back to owner. 129 cats, 21 dogs and their owners were helped in 2016. Thank you to the Petplan Charitable Trust whose funding enabled us to deliver this programme.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

Community Outreach (continued)

Working with the dog-owning homeless population of London, The Mayhew presently works with 13 sites across London including 12 centres run by Broadway St Mungo's, Thames Reach and the Spitalfields Crypt Trust. In addition, we began a trial project with one of The Salvation Army hostels in east London and continued our collaboration with CRISIS over the Christmas period. 92 dogs were helped throughout the year, an increase of 50% from 2015, with neutering, vaccinations, parasite control, food, collars and leads and owners given support and advice to care for their beloved animals appropriately. One of these 92 dogs was four-year-old Staffie, Lucky, who with her homeless owner had been crossing a London street when a car had appeared from nowhere, running poor Lucky over. Lucky was left with a broken leg and in great pain. The car didn't stop and quickly sped off. Lucky's owner had had her since she was a puppy and she had always been by his side so he was distraught and desperate for help. The Mayhew stepped in and carried out surgery on Lucky's leg. She stayed with us for almost 2 months whilst she recovered from the major surgery. Lucky missed her owner dreadfully during this time but Gulbain came in every day to visit her and eventually were able to be reunited.



AWO Tania with Lucky and her owner

With the increased number of Animal Welfare Officers, we were able to develop our work with the Traveller communities in London. Through building up trust with the various groups we were able to help 175 dogs that were living in less than ideal circumstances on these sites. This is a challenging project but increasingly we are seeing the indiscriminate breeding of small breed type dogs on these sites which are sold online or to unscrupulous pet shops. Step by step we are working to improve the welfare for the dogs involved and working with the people to encourage behaviour change.



Free microchipping

The Mayhew continues to work closely with the London Borough of Brent. We remain the Reception Centre for stray dogs found within Brent and out of 130 dogs admitted we were able to reunite 67 of them with their families. Our Pick 'n' Snip project mentioned above is targeted at the Brent area, and information about the scheme and how to contact us has been translated in Polish, Portuguese and Somali to facilitate this. Under the banner of BARK – Brent Action for Responsible K9s, 17 dogs were helped and a series of Dog Events were held in the borough throughout the year offering free micro-chipping and advice of legislation and dog ownership. Working with Brent Housing Partnership we were able to advise on the pet ownership clauses within their tenancy agreements which were revised to include neutering of pets and compliance with the five welfare needs. All Brent Housing Partnership tenants are eligible to take up the services of our Community Veterinary Clinic to meet this new criteria.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

Community Outreach (continued)

2016 saw the introduction of new mandatory Micro-chipping legislation for dogs. Clients were able to have their dogs chipped at our Community Veterinary Clinic and the Animal Welfare Officers chipped 101 dogs free of charge at events in and around London.

We concentrated our "Trap, Neuter, Release" (TNR) programme for feral cats in the postcode areas around the Home, targeting specific colonies. In total 263 feral cats were trapped during the year. The majority of the ferals – 236 - were released back to their colonies once neutered and vet-checked and 8 feral kittens, young enough for adaptation were taken in for socialising and then re-homing.

The Mayhew continued to be deeply involved in recent, topical discussions of various aspects of animal welfare legislation, and is represented on various forums alongside other organisations debating these issues.

We joined PAAG, the Pet Advertising Advisory Group, a group made up of animal welfare organisations, trade associations and veterinary bodies to promote responsible pet advertising. The group works to deal with the increasing problem of inappropriate adverts appearing on classified websites and to ensure that as many sites as possible sign up to certain standards and advertise pets in a responsible way.

Our human animal bond project - TheraPaws® - grew apace. 1,103 visits to 46 different venues were carried out and 16,502 individual interactions between the dogs and people were recorded. The core client group for the programme remained the elderly and we now visit 31 care homes, but the reach has extended to 4 hospices, 9 London hospitals and 2 community/drop-in centres.

Thera Paws® is working with Middlesex University on a research project to scientifically evaluate the benefits of the programme which is due to be completed next year. Collaborations with other charities include the Alzheimer's Society, Dementia UK and Age UK and continue to deepen as the interest in the programme develops.

We were thrilled that the TheraPaws® programme was a finalist in The Daily Mirror Animal Hero Awards 2016.



Feral kittens



TheraPaws dog Biscuit getting cuddles

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

Rescue and re-homing

◆ 94 dogs and 389 cats rehomed in 2016

The Mayhew continues to address those companion animal welfare issues that arise in an urban environment and remains very aware of the need to provide our services as a rescue and re-homing centre for a constant number of unwanted, abandoned, neglected and abused animals. However, rehoming has become an increasingly challenging area as we battle against other sources of animals so readily available to the public nowadays.

The number of owned pet dogs that were no longer wanted and where the owner wished the dog to be given up to The Mayhew rose slightly from the previous year to 512 cases. We were able to take 43 into our facilities and helped a further 23 via our Home from Home project, which allows the dog to remain in its home until a new one is found. The demand for places reveals acute challenges for rescue and rehoming centres and where possible we worked to find places for those animals we couldn't take in with other welfare organisations.

The main reasons for wanting to give the dog up was due the owner's ill health and tenancy agreements not allowing dogs in the property, followed by owners working fulltime. The breed type of dogs being given up was overwhelmingly Staffordshire Bull terriers, followed by Jack Russells and Alaskan Malamutes. The original source of the unwanted owned pets was recorded with 45% of the dogs having been bought from breeders and 40% from friends, family or private rehoming. 65% of the dogs had been acquired as pups and 35% as adult dogs.

The Mayhew took in and rehomed 66 unwanted pets, rescued and rehabilitated 15 cases from our Community Outreach work, gave haven to 130 strays (primarily from the London Borough of Brent) and reunited 67 dogs with their families.

One memorable case was that of Mocha. The seven-week old Border Collie puppy was being sold outside Ruislip Tube Station in West London. A passing couple decided to buy little Mocha for the high price of £200, initially because they were concerned for her welfare. Unfortunately though, within hours of bringing her home, Mocha became really sick, with bloody diarrhoea overnight. They contacted their local vets but unable to pay for her veterinary treatment themselves, they brought her into The Mayhew for help. Sadly Mocha was in a bad state; she was extremely emaciated, malnourished and listless but our vet team got straight to work, giving little Mocha round-the-clock care and feeding her small meals often to help her get back to a healthy weight. With the medical treatment from our vets and care and socialisation from our kennels staff, Mocha began to get back on her paws. She slowly gained her appetite back and started to put on a healthy, normal weight. Our staff put Mocha on foster with one of our experienced carers, so she could enjoy a loving home environment whilst she recovered and we were soon able to find her a loving home.

Most unwanted and abandoned cats stem from accidental litters of kittens and strays. During 2016 we took more than 500 cats and kittens into the Home. The shelter environment can be stressful for cats due to the large numbers living in close proximity – very challenging for a species that is largely solitary nature, so we were pleased to expand on our foster care programme for cats and kittens with 157 of our cats benefitting from living in temporary homes whilst waiting for their forever one.



Mocha recovering at The Mayhew

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

Rescue and re-homing (continued)

We were also able to rescue, rehabilitate and rehome several cats who, despite coping with some challenges adapted amazingly well. Manuel was found as a stray with a badly broken old fracture in one leg which our vet team amputated; Flintstone, born with just 3 legs, was found as a kitten dumped in a Bag for Life ironically with his siblings and brought to safety at The Mayhew; Lollipop was another stray with a congenital limb deformity; and Julius, signed over to us due to his owner's ill-health had 2 toes missing from his front paw. Thanks to the veterinary care they received with us and the safe environment provided by the cattery team, all cats were happily rehomed.



We continued our collaboration with the College of Animal Welfare and during the year five students completed their QCF Level 2 qualification in Animal Care at The Mayhew and four new students were recruited. Another student completed their QCF Level 3 qualification in Animal Care. At year end we had four students signed up for the Level 3 qualification which is an 18 month paid roll at The Mayhew.

The Mayhew actively participated in cross-charity forums including the Cat Population Control Study Group, the London Partnership, Joint Charities Operations Group and The Cat Group. In July a presentation on the community based work of our Animal Welfare Offices was given at the quarterly ADCH meeting.

Community Veterinary Clinic

In the first quarter of 2016, our Community Veterinary Clinic worked at reduced surgical capacity due to the extension works being carried out. The vet team was still able to provide veterinary care for all the animals going through the rescue and rehoming programmes and preventative clinics for interventions such as vaccinations, parasite control and microchipping were able to operate as normal.



Louis Theroux and The Mayhew Clinic team opening the new Extension

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

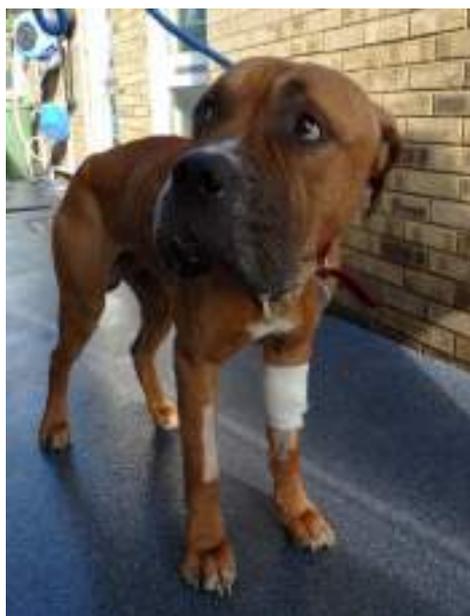
Community Veterinary Clinic (continued)

We were delighted to officially open the Jeanne Marchig Veterinary Suite and Training Wing at the end of April 2016, made possible due to the generous contributions from the Jeanne Marchig Animal Welfare Trust, the Shuman Animal Welfare Trust, Support Adoption for Pets and many donations by Mayhew supporters.

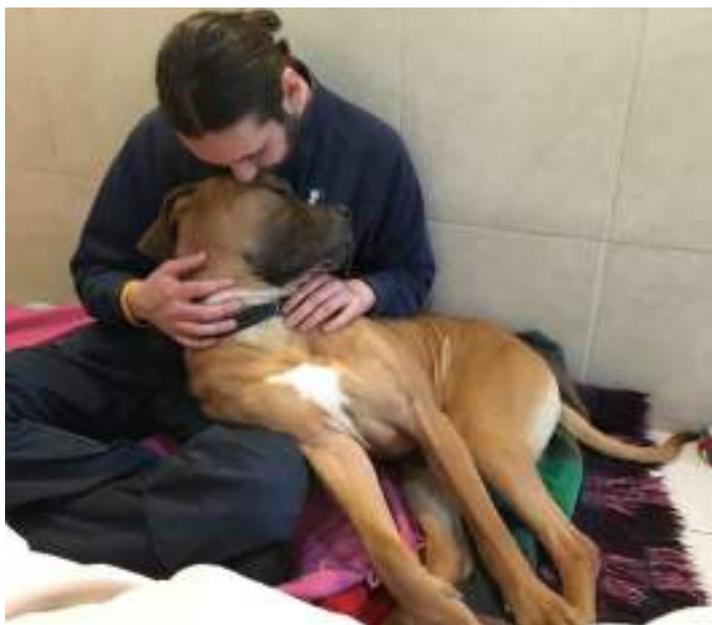
Locally-based documentary filmmaker, Louis Theroux, did the honours and we were pleased to welcome so many of those who had donated to this project to the Opening Evening. The newly extended Clinic became fully functional from May 2016 and by the year end had carried out 1,916 neutering operations, vaccinated and provided parasite control to 2,133 animals and micro-chipped 1,030 dogs and cats.

The Mayhew vet team not only provides preventative veterinary care for all pet owners and animals assisted through our various programmes and initiatives, but also cares for and treats dogs and cats that come to us for rehoming or via our Community Animal Care programmes. This includes many, and varied, trauma injuries, chronic infections, conditions caused by starvation, neglect and poor welfare, and increasingly health and welfare conditions in older pets.

Four year old Great Dane and Bullmastiff cross Chester first came into The Mayhew in February 2016 after our Animal Welfare Officers found him wandering emaciated on the streets of Brent. Although extremely thin Chester initially seemed relatively healthy medically-speaking and the vet team suspected a blockage in his intestines. Despite being on antibiotics and receiving round-the-clock care, Chester began to go downhill. Following tests, our vet team discovered he was suffering from a severe infection and decided to operate to find the cause. Chester did indeed have an infection in his prostate, which was causing peritonitis, an inflammation of the stomach that most likely would not have occurred if he had been neutered. Chester was also diagnosed with colitis, a form of irritable bowel disease. This was controlled by a special diet with lots of bran mixed in. Thankfully after receiving lots of medical attention and love from our kennels team, the infection cleared up and Chester managed to get back on his paws, revealing his friendly, sensitive nature. He spent almost 200 days at The Mayhew but we were all thrilled to see him find the home of his dreams later in the year.



Poorly Chester



Chester feeling better and in receipt of lots of TLC

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

Community Veterinary Clinic (continued)

In August 2016 a cyclist brought in a box of kittens he had found. Inside were 3 very young kittens at death's door and an older kitten of around 6 months of age. The young kittens were completely emaciated, stiff from dehydration, covered in diarrhoea and all had open sores that were badly infected and crawling with maggots. It was touch and go whether they would survive. They should not have been away from their mother and must have been in great pain. We suspected they had been bitten by another animal, and the wounds then infected by flies. Our vet team immediately started the long process of cleaning the wounds, providing fluids and nutrients and antibiotics. Step by step the sores healed and the kittens put on weight and thankfully they all survived and have gone on to having loving new homes.



Before: dehydrated, maggot-ridden & anaemic



Well on the road to recovery

MAYHEW INTERNATIONAL

In 2016 Mayhew International developed the projects in Afghanistan, Russia, Georgia and India, which aim to improve veterinary standards through practical training and provide sustainable solutions to animal overpopulation issues and rabies control. During the course of the year, 99 vets and vet professionals in 3 countries received training in animal health and welfare from Mayhew staff.

Afghanistan

Following on from the foundation work carried out in 2015 with the Dog Population Survey in Kabul and collating of Rabies statistics and data, a long-term strategy was devised to implement a mass Rabies vaccination initiative and a sustainable dog population management programme. In order to deliver this The Mayhew applied for NGO status in Afghanistan and was granted registration in August 2016.

Simultaneously, we have provided training in surgical techniques to Kabul University and local animal welfare organisations Nowzad and Afghan Stray Animal League (ASAL) as well as donating veterinary supplies and other consumables. In addition, Dr Mohammadzai carried out some more complex surgeries for both organisations including entropion surgery for a dog at Tigger House and repair of an orthopaedic surgery for Nowzad. Another successful case was the treatment of a chronic skin infection on Rufus, a dog at ASAL, who was not responding to antibiotics and there was concern he was becoming resistant. Knowing some of the antibacterial effects of honey, Dr Mohammadzai sent samples of organic Afghan mountain honey to Cardiff University for tests to see what bacteria it killed. In receipt of positive results, the honey was applied on a regular basis to Rufus's skin infection and he recovered and was able to travel to his new adoptive home in the USA.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

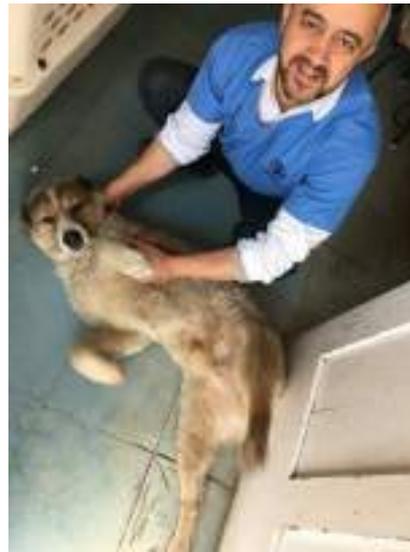
ACHIEVEMENTS & PERFORMANCE (continued)

MAYHEW INTERNATIONAL (continued)

Afghanistan (continued)



Dr Mo checking Rufus' chronic leg sore



Rufus recovered



Dr Mo training the Nowzad vets on the blood machine donated by Mayhew International

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

MAYHEW INTERNATIONAL (continued)

Russia

In Moscow we continued to support three locally-based charities throughout the year; Ekologia Cheloveka, Fond Dingo and PetFund. Following on from the veterinary training in 2015, a third spay and neuter programme was started up with PetFund so we were able to see increase in the number of dogs neutered; 830 dogs and 936 cats (2015 – 450 dogs and 1,069 cats).

All the vets on the respective programmes have received training from The Mayhew. One spay and neuter programme works primarily on TNR projects with local authorities in the Moscow region where neutered and vaccinated dogs are allowed back on the streets. Another charity works mostly with providing preventative veterinary care for villages and communities outside of Moscow where there is little access to veterinary provision. From this work we have built up relations with monastic communities that frequently have colonies of feral and semi-feral cats and who feed the local free-roaming dogs. Traditionally these orthodox communities have been against neutering but we are working with them to show the benefits for them and for the animals if they are neutered and we have had some groups agree.



Spay & neuter at a monastic community outside of Moscow



Charlotta spreading the love

PetFund's programme also neuters some of the street and shelter dogs that become visiting therapy dogs at old peoples' homes, children's homes and hospices in Moscow. One such success story is Charlotta, rescued from the street, neutered by Mayhew International's sponsored programme with PetFund, and now a true ambassador for the wonders of rescue dogs in and around Moscow.



Mayhew Head Vet Dr Ursula with her Russian trainees

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

MAYHEW INTERNATIONAL (continued)

Russia (continued)

The Mayhew's vet team returned to Moscow in August and provided training at a workshop. This training was in surgical techniques and pre and post-operative care at Ekologia Cheloveka's sterilisation clinic. The Mayhew's Head Vet was assisted by Mayhew alumnus Natasha Potapochkina who had received training in London previously and who was also able to help train the other participants. We also welcomed 2 vets from Petrozavodsk for the first time.

Georgia

Mayhew International returned to Tbilisi, Georgia in March and October 2016. The objectives of the trips were to continue the practical veterinary training in small animal surgery and shelter medicine for the Tbilisi Municipal Shelter vets, to help the agency responsible for animal related issues in the capital city to develop a street dog management programme to include Trap, Neuter, Release, Rabies vaccination, and to raise the standards of the shelter facilities.



Mayhew vet nurse Laura working with Dato, one of the Municipal vets in Tbilisi Spay Day at the Free Agrarian University in Tbilisi

Significant work on the clinic facilities at the shelter had taken place with post-operative recovery cages installed, hot water and separate sinks for the vet team, and a better turnaround of animals. The Mayhew donated a heated operating table to the Municipal shelter following the refurbishment of our Community Veterinary Clinic in London, enabling them to carry out more surgeries.

We also travelled to the city of Rustavi in Georgia to provide vet training assistance to the Municipality there.

In addition, we met with the Agrarian University in Tbilisi which offers the Veterinary Science degree to look at how small animal surgery and medicine can become more evident in the curriculum, as presently many students finish the course without any practical small animal experience. During both visits we carried out a Spay Day at the University Clinic for local welfare activists. Alongside our Head Vet, the other surgeons were all Mayhew alumni, two having had training at our facilities in London and two during our field trips to Georgia.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

MAYHEW INTERNATIONAL (continued)

Georgia (continued)

Following on from the success of the pilot “Trap, Vaccinate, Neuter, Release” (TVNR) programme in 2015 with Dog Organisation Georgia (DOG) we extended the programme for another year with an increased target of 180 dogs and by the end of the year we had neutered and vaccinated 189 in partnership with the University Veterinary Clinic, much down to the dedication of DOG’s local volunteers.



DOG volunteer checking in on one of our neutered and vaccinated street dogs in Tbilisi

In 2015 we had started the process of rescuing 3 bear cubs that had been living at Tbilisi Municipal Dog Shelter following the floods in Tbilisi in July of that year. Working with the Born Free Foundation, we had secured a place for them at the Arcturos Bear & Wolf Sanctuary in northern Greece, and had been supporting the bears at the shelter with supplementary foods stuffs, and handmade winter dens for them during the winter months. After many months of drawing up the various documentation required for transport of wildlife, the bears were finally airlifted from Tbilisi to Thessaloniki in May 2016 and were released into a large temporary enclosure at Arcturos for acclimatisation. The bear cubs soon adapted to their new found freedom and were released into another larger area with another orphaned bear cub in the summer.



Our Tbilisi bear cubs enjoying a more natural habitat at the Arcturos Sanctuary in northern Greece.

Recognising that our work in Tbilisi and Georgia was growing and had considerable potential, we commissioned a feasibility study on how best The Mayhew can operate in Georgia and the southern Caucasus region.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

MAYHEW INTERNATIONAL (continued)

India



One of the more than 50,000 street dogs neutered and vaccinated in Ranchi.

The Mayhew's longstanding Animal Birth Control (ABC) and vaccination project with HOPE and Animal Trust in Ranchi, Jharkhand province, entered its 8th year and hit a significant milestone in April 2016 when the 50,000th street dog was neutered and vaccinated against rabies. By the end of the year, the Mayhew sponsored team at HOPE had neutered and vaccinated 10,969 dogs – 57,195 dogs since the project began. With the on-going rabies vaccination programme and the concentrated Mission Rabies vaccination drive in November each year, Ranchi was able to see a reduction in recorded canine rabies cases and only four recorded human deaths from canine-mediated rabies in the last two years which is huge step forward in the goal to create Ranchi a rabies free city.

Our Education Officer carried out a comprehensive programme of school visits and community events, spreading the word about rabies prevention, neutering and understanding dog behaviour, reaching more than 88,000 people over the 12 months.

The Mayhew also supported a pilot programme in Varanasi, sharing some of the experiences of the TNR team in Ranchi. Thanks to the support of the D M France-Hayhurst Charitable Trust we were able to purchase a vehicle for the project in Varanasi which had multiples uses, transportation of dogs to and from their point of capture but also as a mobile education vehicle. During the second half of the year, it was possible to set up some field clinics and 1,756 dogs were neutered and vaccinated against rabies.



The multipurpose vehicle for the Varanasi project.

Other

Alongside our main overseas projects we were able to complete the building of a new Isolation Unit and installation of a solar-powered electricity system for Animal Nepal in Kathmandu, Nepal, thanks to the generosity of Mayhew supporters who responded so magnificently to our emergency earthquake appeal in 2015.

And thanks to funding from Mr J S M Scott, initial research was carried out into the possibility of helping address the welfare of free-roaming dog and cats in the Faro region of Portugal.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

ACHIEVEMENTS & PERFORMANCE (continued)

Other activities

Refurbishment of certain areas of the cattery was carried out in conjunction with the extension of the Community Veterinary Clinic. The cattery laundry room and workstation was refitted with new floors, storage units and a new tumble dryer. The food preparation area was moved to another room and fitted out with new kitchen equipment.

Mayhew volunteers contributed a fantastic 11,630 recorded hours of their own time to the organisation during the year.

FINANCIAL REVIEW

Financial position

A summary of the results for the year can be found on page 24 of this annual report and financial statements.

Total income for the year amounted to £2,197,123 (2015 - £2,794,339). Income in 2015 was buoyed by a major appeal for funds to build an extension to the clinic. There was no similar appeal in 2016. Despite the current economic climate the charity's income included legacies and donations totalling £1,905,190 (2015 - £2,506,365). It is only through the generosity of the Home's supporters that the charity's essential work can continue and develop.

Expenditure during the year totalled £2,608,870 (2015 - £2,452,116). The main reason for the increase was additional animal welfare and fundraising personnel resulting in staff costs increasing from £1,519,873 to £1,629,447.

The final net movement in funds for the year was a decrease of £397,442 (2015 – increase of £333,833) which was better than originally budgeted.

Investments

Shares received from a legacy in 2011 were held by The Mayhew and monitored by the trustees. With good reserves in place, appropriate advice will be sought regarding the trustees' long term investment strategy.

The charity's assets

Acquisitions and disposals of fixed assets during the year are recorded in the notes to the financial statements.

Reserves policy

The charity's work of rescuing and rehoming animals, together with its outreach work and the need to continue to refurbish the older facilities within the Home requires 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. The trustees have agreed that the level of free reserves held should be equivalent to 9-12 months expenditure on unrestricted funds. The trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in income due to timing differences in income flows, adequate working capital to cover core costs, and will allow the charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. Legacy income remains a significant element of our fundraising income, but due to the uncertainty of their notification and receipt, we have remained prudent when forecasting income from this stream.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

FINANCIAL REVIEW (continued)

At 31 December 2016 total funds and reserves amounted to £3,888,822 (2015 - £4,286,264).

Special trust funds at 31 December 2016, representing the net book value of the land and buildings comprising Mayhew House, Trenmar Gardens, Kensal Green, London NW10, amounted to £514,500 (2015 - £528,500). As described above under "Constitution", the charity holds these assets in a trustee capacity. Special trust funds are not applicable for the general purposes of the Home and should properly be regarded as a fixed, illiquid asset without which The Mayhew's activities would no longer be tenable.

Restricted funds, being monies held for use towards specific projects at the request of the donor, amounted to £274,558 at 31 December 2016 (2015 - £635,945).

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 £1,645,924. As a proportion of unrestricted expenditure (excluding depreciation) this is broadly equivalent to 8.7 months of unrestricted expenditure. This is just below the reserves policy level and the trustees continue to believe that the policy level will be appropriate over the next few years and that the current reserves level will be sufficient to deliver the charity's strategic plans focusing on prevention and education.

Designated funds

Designated funds are set and adjusted in accordance with the current strategic plans. This will include getting the expanded Veterinary Clinic running at full capacity which requires investment in personnel and a corresponding uplift in core costs. In accordance with our long-term maintenance strategy refurbishment is now planned for the dog accommodation areas.

With the increased number of staff and students within the organisation, work is ongoing to assess further expansion on the site at Trenmar Gardens and the search for larger office space for non-animal care personnel. Growth in our work overseas also means will be looking at the feasibility of developing Mayhew infrastructures abroad.

FUTURE PLANS

The aims and objectives of The Mayhew for 2017 – 2020 will focus on preventative care and Human Behaviour change. These two focus points will provide a base to:

- Improve the overall health and welfare of companion animals and support their carers wherever they may be, ensuring safe and secure communities for animals and humans; and
- Enhance the human-animal bond, showing the value and benefits of interaction with animals.

The Mayhew will have more impact and be more effective by concentrating on **preventative** programmes via the Clinic and Outreach projects, with the aim of promoting caring and responsible pet ownership and stopping needless suffering. This will also be mirrored in our International work, focusing on veterinary training, disease and population control, and human behaviour change. The work of the organisation both here and abroad will emphasise the humane treatment of animals, whilst being respectful of local communities and acknowledging what is an adequate level of care in any given circumstances. The shelter and re-homing side will remain as a model facility in an urban environment: small, with a high standard of accommodation and welfare for the animals, whilst they are in **temporary** care.

We will be people-oriented via our Education and Outreach initiatives, projects that promote the human-animal bond (Pet Refuge, TheraPaws etc.), and by providing opportunities for accredited training and development for all for animal care and veterinary professionals.

The Mayhew is respected and known for its **Community Outreach** programmes and the work of the Animal Welfare Officers. This work is the realisation of our present strapline "helping animals and their carers" and is truly preventative and people-oriented. It deals with both the worst and the best of human-animal interaction. By 2020 we aim to have grown and developed our core Community-based care, education and welfare programmes and become the "go-to" organisation for animal welfare issues in the local area.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

FUTURE PLANS (continued)

The **Community Veterinary Clinic** is the focus of the medical/surgical side of preventative animal welfare, thereby helping to address the causes of the present overpopulation crisis. The Mayhew helps more animals and people, in a more cost effective manner, by providing preventative veterinary provision and interventions. We have a lot of veterinary expertise in the areas of population control, disease prevention, and shelter medicine to share with others both from the UK and abroad. The clinic is a hub for the education of both pet owners and veterinary professionals from the UK and abroad. By 2020 we aim to have increased capacity for preventative veterinary provision and training, aiming to be fully staffed to provide comprehensive onsite veterinary care and be recognised as a Centre of Excellence for training and clinical standards.

The work of both the AWOs and the Clinic is key in changing human behaviour regarding animal welfare and ownership.

Successful **Re-homing** is positive and gives individual animals, that otherwise are surplus to requirements, a second chance. It is, however, reactive, dealing with the effect, not the cause. With The Mayhew's open in-take policy and ethos of responding to those animal welfare issues prevalent out in the community, re-homing is more challenging. Re-homing, alone, cannot address the issues of over-population, indiscriminate breeding, irresponsible pet ownership and needless euthanasia. Nor does providing more "housing" capacity solve the problem. This can lead to "warehousing" of animals and the shelter environment is not conducive to good animal welfare long-term. The Mayhew will continue to rescue and rehome dogs and cats to the highest of standards and by 2020 aims to have refurbished our dog accommodation and increased the rehoming turnover, ensuring a minimum stay in the shelter environment, developed rehabilitation and enrichment provision and expanded offsite adoption and foster programmes.

Mayhew International is an extension of our ethos of education and prevention expressed by the work of our Clinic and the Outreach programmes. Its focus is Human Behaviour change, delivered through two main areas of work; veterinary training both at our London facilities and abroad, and funding of animal birth control, rabies vaccination projects and community education programmes in the countries where we provide training: Afghanistan, Georgia and Russia. Demand for veterinary training remains high, both from local NGOs and increasingly from vet training establishments abroad as well as peer UK charities that have International projects. By 2020 we aim to have successfully implemented programmes addressing dog and cat population issues and empowered local veterinary professionals to find sustainable solutions in the countries where we work around the globe though collaboration with local government agencies and NGOs.

For the support areas, in the coming year we will also be working towards the accreditations for Investors in Volunteers, Practical Quality Assurance System for Small Organisations (PQASSO) and the Royal College of Veterinary Surgeons (RCVS) Practice Standards Scheme.

We will be implementing the results of a property review of facilities at Trenmar Gardens to futureproof the animal accommodation and development and expansion of our community outreach work and the growth in both the animal care teams and administrative personnel.

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 (Charity Registration No. 1077588-1) (the "Trust") is registered by the Charity Commission as a subsidiary charity of The Mayhew Home. 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. These land and buildings are included within the attached financial statements and are represented by special trust funds as described in note 17 to the financial statements.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees

At any point in time, there must be at least three trustees although there is no maximum number. New trustees may be appointed by the trustees.

The names of trustees who served during the year are set out as part of the legal and administrative details on page 1.

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

Trustee recruitment, selection and induction

The recruitment process for new trustees is formal including advertising and a formal interview process conducted by a sub group of the trustees.

With the recommendation of the sub group the final selection of potential new trustees is made and an induction programme through the attendance of boards meetings to participate in the discussions, learn about The Mayhew and engage with the senior management team is implemented. A pack of information is provided from the outset including general publicly available information and, on selection, more detailed information is provided including minutes of meetings, strategic information, budgets and forecasts and the charity's statutory documents.

The Board receives periodic formal training on trustees' responsibilities and current sector developments and receives training information which highlights both Mayhew specific matters and Charity Commission pronouncements. Bi-monthly Board 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 comprises the Board of Trustees together with the:

- ◆ Chief Executive Officer;
- ◆ Head of Finance & Facilities; and
- ◆ Head of HR, Training & Voluntary Resources.

Pay and remuneration were reviewed as part of the budgeting process and an Advisory Committee set up to handle salary packages and appraisals of key 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 affairs of the charitable company and of the income and expenditure of the charitable company for that period.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Statement of trustees' responsibilities (continued)

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; and
- ◆ The trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself 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 s418 of the Companies Act 2006.

Employees

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

Selection criteria and procedures are reviewed to ensure that individuals are selected, promoted and treated 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. The Mayhew Animal Home is committed to a programme of action to make this policy effective, and brings it to the attention of all employees.

In 2016 The Mayhew Home became an accredited London Living Wage Employer.

THE MAYHEW HOME

TRUSTEES' REPORT (including the strategic report) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Volunteers

The charity receives support from a number of individuals who volunteer their time and services, assisting the charity in a number of ways. Without the kindness and generosity of these individuals, the charity's work would be severely curtailed.

As always, the trustees acknowledge the professionalism and dedication of the staff and the huge contribution of The Mayhew volunteers over 2016, who contributed 11,630 hours of their own time to the organisation.

Approved by the Board and signed on their behalf

Adam Halsey
Chair of the board of trustees

Date: 19 July 2017

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

FOR THE YEAR ENDED 31 DECEMBER 2016

Independent auditor's report to the members of The Mayhew Home

We have audited the financial statements of The Mayhew Home for the year ended 31 December 2016 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

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

Respective responsibilities of trustees and auditor

The trustees are also the directors of the charitable company for the purposes of company law. As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' annual report (including the strategic report) to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2016 and of 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the trustees' report (including the strategic report) for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

FOR THE YEAR ENDED 31 DECEMBER 2016

Matters on which we are required to report by exception

In light of the 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.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the 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.

Amanda Francis, Senior Statutory Auditor
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London EC2V 6DL

28 July 2017

THE MAYHEW HOME

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	Unrestricted Funds £	Restricted Funds		Total Funds 2016 £	Total Funds 2015 £
			Restricted Income Funds £	Special Trust Funds £		
INCOME AND EXPENDITURE						
Income from:						
<i>Donations and legacies</i>	2	1,694,056	211,134	—	1,905,190	2,506,365
<i>Other trading activities</i>	3	147,529	2,504	—	150,033	149,774
<i>Investment income and interest receivable</i>		14,309	—	—	14,309	17,368
Charitable activities:						
. Animal Welfare	4	127,591	—	—	127,591	120,832
Total income		<u>1,983,485</u>	<u>213,638</u>	<u>—</u>	<u>2,197,123</u>	<u>2,794,339</u>
Expenditure on:						
<i>Raising funds</i>	5	635,698	43,919	—	679,617	608,686
Charitable activities:						
. Animal Welfare						
.. Direct costs	6	1,108,575	153,785	14,000	1,276,360	1,219,986
.. Support costs	8	645,843	7,050	—	652,893	623,444
Total expenditure		<u>2,390,116</u>	<u>204,754</u>	<u>14,000</u>	<u>2,608,870</u>	<u>2,452,116</u>
Net (expenditure) income before investment gains / losses		<u>(406,631)</u>	<u>8,884</u>	<u>(14,000)</u>	<u>(411,747)</u>	<u>342,223</u>
Net gains / (losses) on investment assets	13	14,305	—	—	14,305	(8,390)
Net (expenditure) income		<u>(392,326)</u>	<u>8,884</u>	<u>(14,000)</u>	<u>(397,442)</u>	<u>333,833</u>
Transfers between funds	16	370,271	(370,271)	—	—	—
Net movement in funds	9	<u>(22,055)</u>	<u>(361,387)</u>	<u>(14,000)</u>	<u>(397,442)</u>	<u>333,833</u>
Reconciliation of funds						
Funds brought forward at 1 January 2016		<u>3,121,819</u>	<u>635,945</u>	<u>528,500</u>	<u>4,286,264</u>	<u>3,952,431</u>
Funds carried forward at 31 December 2016		<u><u>3,099,764</u></u>	<u><u>274,558</u></u>	<u><u>514,500</u></u>	<u><u>3,888,822</u></u>	<u><u>4,286,264</u></u>

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

THE MAYHEW HOME

BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	£	2016	£	£	2015	£
FIXED ASSETS							
Tangible fixed assets	12			1,118,340			857,152
Investments	13			175,095			161,314
				<u>1,293,435</u>			<u>1,018,466</u>
CURRENT ASSETS							
Debtors	14	124,895			170,411		
Cash at bank and in hand		2,619,508			3,229,919		
		<u>2,744,403</u>			<u>3,400,330</u>		
CREDITORS: Amounts falling due within one year	15	(149,016)			(132,532)		
NET CURRENT ASSETS				<u>2,595,387</u>			<u>3,267,798</u>
TOTAL NET ASSETS				<u>3,888,822</u>			<u>4,286,264</u>
The funds of the charity							
FUNDS AND RESERVES							
<i>Income funds</i>							
Restricted Funds							
Restricted income funds	16			274,558			635,945
Special trust funds	17			514,500			528,500
Unrestricted Funds							
General fund				1,645,924			1,793,167
Designated funds	18			850,000			1,000,000
Tangible fixed assets fund	19			603,840			328,652
				<u>3,888,822</u>			<u>4,286,264</u>

The financial statements of The Mayhew Home, Company Registration Number 03837732 (England and Wales) were approved and authorised for issue by the trustees and signed on their behalf, by:

Adam Halsey
Chair of the board of trustees

Date: 19 July 2017

THE MAYHEW HOME**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(249,758)	321,741
		_____	_____
Cash flows from investing activities:			
Investment income received		14,309	17,368
Payments to acquire tangible fixed assets		(375,486)	(109,477)
Receipts from disposals of investments		524	—
		_____	_____
Net cash used in investing activities		(360,653)	(92,109)
		_____	_____
Change in cash and cash equivalents in the year		(610,411)	229,632
Cash and cash equivalents at 1 January 2016	B	3,229,919	3,000,287
		_____	_____
Cash and cash equivalents at 31 December 2016	B	2,619,508	3,229,919
		=====	=====

THE MAYHEW HOME

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2016

Notes to the statement of cash flows for the year to 31 December 2016:

A Reconciliation of net movement in funds to net cash flow from operating activities

	2016	2015
	£	£
Net movement in funds (as per the statement of financial activities)	(397,442)	333,833
Adjustments for:		
Depreciation charge	114,298	70,906
(Gains) losses on investments	(14,305)	8,390
Investment income received	(14,309)	(17,368)
Decrease (increase) in debtors	45,516	(99,279)
Increase in creditors	16,484	25,259
	<hr/>	<hr/>
Net cash (used in) provided by operating activities	(249,758)	321,741
	<hr/> <hr/>	<hr/> <hr/>

B Analysis of cash and cash equivalents

	2016	2015
	£	£
Cash at bank and in hand	2,619,508	3,229,919
	<hr/>	<hr/>
Total cash and cash equivalents	2,619,508	3,229,919
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

1. PRINCIPAL ACCOUNTING POLICIES

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

Basis of preparation

These financial statements have been prepared for the year to 31 December 2016. Comparative information reflects the financial results for the year to 31 December 2015.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ determining the basis for allocating support costs; and
- ◆ estimating the useful economic life of tangible fixed assets; and
- ◆ assessing the probability of receiving legacies of which the charity has been notified.

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 one year from the date of approval of these financial statements.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

1. PRINCIPAL ACCOUNTING POLICIES (continued)

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.

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 date 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 when 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 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 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

1. PRINCIPAL ACCOUNTING POLICIES (continued)

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

- a. Expenditure on raising funds includes the salaries, direct costs and overheads associated with generating donated income.
- b. Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include the direct cost of providing shelter or a home for lost or stray, unwanted or abandoned animals and, where possible, finding good homes for such animals.

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

Allocation of support costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Included within support costs are governance costs which are directly attributable to the necessary legal and auditing procedures for compliance with statutory requirements together with costs incurred in strategic planning exercises undertaken by the charity.

The majority of costs are directly attributable to specific activities. Shared staff related costs are apportioned to the activities on a per capita basis.

Tangible fixed assets

All assets costing in excess of £1,000 and with an estimated useful life exceeding one year are capitalised. Freehold land and buildings are included in the financial statements at a valuation determined by the trustees as at 10 October 2004 using market value at that date as a guide for the basis of valuation. This constitutes deemed cost under FRS 102.

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

◆ Freehold land and building	2% on cost
◆ Reception refurbishment	10% on cost
◆ Improvements to animal accommodation	10% on cost
◆ Veterinary and animal welfare equipment	20% on cost
◆ Office equipment	20% on cost
◆ Motor vehicles	25% on cost

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

1. PRINCIPAL ACCOUNTING POLICIES (continued)

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.

As noted above, the main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value is 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.

Cash at bank and in hand

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

Creditors and provisions

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

Fund accounting

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

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

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

The tangible fixed assets fund 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.

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.

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

1. PRINCIPAL ACCOUNTING POLICIES (continued)

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 10. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

2. DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations	547,159	111,134	658,293	940,429
Legacies	1,146,897	100,000	1,246,897	1,565,936
2016 Total funds	<u>1,694,056</u>	<u>211,134</u>	<u>1,905,190</u>	<u>2,506,365</u>
2015 Total funds	<u>2,107,080</u>	<u>399,285</u>	<u>2,506,365</u>	
3. OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Sale of food and other animal welfare products	86,329	722	87,051	98,310
Fundraising events	60,300	1,782	62,082	47,954
Advertising	900	—	900	3,510
2016 Total funds	<u>147,529</u>	<u>2,504</u>	<u>150,033</u>	<u>149,774</u>
2015 Total funds	<u>143,052</u>	<u>6,722</u>	<u>149,774</u>	
4. ANIMAL WELFARE	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Rehoming fees	41,738	—	41,738	43,008
Vaccination fees	48,486	—	48,486	45,326
Neutering fees	28,087	—	28,087	24,253
Animal boarding fees	9,280	—	9,280	8,245
2016 Total funds	<u>127,591</u>	<u>—</u>	<u>127,591</u>	<u>120,832</u>
2015 Total funds	<u>120,832</u>	<u>—</u>	<u>120,832</u>	
5. EXPENDITURE ON RAISING FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Fundraising and publicity costs				
Staff costs	367,869	—	367,869	319,172
Fundraising and publicity information	125,320	40,028	165,348	168,886
Postage and stationery	58,153	2,930	61,083	62,616
Legal and professional fees	12,552	—	12,552	6,168
Cost of events	31,847	—	31,847	26,348
Goods for resale	16,486	961	17,447	10,137
Office costs (rent, services and maintenance)	1,640	—	1,640	580
Irrecoverable value added tax	21,831	—	21,831	14,779
2016 Total funds	<u>635,698</u>	<u>43,919</u>	<u>679,617</u>	<u>608,686</u>
2015 Total funds	<u>585,429</u>	<u>23,257</u>	<u>608,686</u>	

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

6. ANIMAL WELFARE – DIRECT COSTS

	Unrestricted Funds £	Restricted Funds		Total Funds 2016 £	Total Funds 2015 £
		Restricted Income Funds £	Special Trust Funds £		
Staff costs	880,889	49,388	—	930,277	895,403
Veterinary fees and drugs	114,813	8,469	—	123,282	124,808
Animal feed	8,630	3,717	—	12,347	14,162
Animal accommodation repairs and refurbishment	2,067	—	—	2,067	375
Animal ambulance running costs	3,769	4,475	—	8,244	7,305
Depreciation	79,547	—	14,000	93,547	52,992
Waste disposal	5,806	—	—	5,806	5,124
Other costs	13,054	6,679	—	19,733	12,901
Grants payable (note 7)	—	81,057	—	81,057	106,916
2016 Total funds	1,108,575	153,785	14,000	1,276,360	1,219,986
2015 Total funds	1,031,100	174,886	14,000	1,219,986	

7. GRANTS PAYABLE

	Restricted funds	
	Total Funds 2016 £	Total Funds 2015 £
Animal Nepal, Kathmandu, Nepal Charitable Fund for Animal Assistance 'Fond Dingo', Moscow, Russian Federation	1,150	8,828
Dog Organisation Georgia (DOG), Tbilisi, Georgia	7,500	14,450
Ecology of Human, Moscow, Russian Federation	15,111	10,143
HOPE and Animal Trust, Ranchi, India	10,672	13,795
Mission Rabies, Cranborne, Dorset	22,000	16,294
Stitching Paws Expel Troubles, The Netherlands	—	16,150
Federation of Indian Animal Protection Organisations (FIAPO), New Delhi, India	—	6,126
Foundation for harmonization of human- animal relations, Moscow, Russia	—	1,161
Romania Animal Rescue, Inc., Livermore, CA, USA	10,670	3,484
Arcturos, Greece	—	2,805
Grant administration	2,835	—
	11,119	13,680
2016 Total funds	81,057	106,916
2015 Total funds	106,916	

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

8. ANIMAL WELFARE – DIRECTLY ATTRIBUTABLE SUPPORT COSTS	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Staff costs	331,301	—	331,301	305,298
Repairs and maintenance	61,402	—	61,402	69,971
Rent, rates and insurance	70,456	—	70,456	62,222
Public services	11,353	—	11,353	18,347
Recruitment, training and general staff	77,698	—	77,698	92,674
Irrecoverable value added tax	40,543	—	40,543	27,446
Legal and professional	30,123	3,745	33,868	17,072
Other office costs	2,216	3,305	5,521	12,500
Depreciation	20,751	—	20,751	17,914
2016 Total funds	<u>645,843</u>	<u>7,050</u>	<u>652,893</u>	<u>623,444</u>
2015 Total funds	<u>613,079</u>	<u>10,365</u>	<u>623,444</u>	

Support costs are costs of central management. These costs are apportioned to activities on a per capita basis.

9. NET MOVEMENT IN FUNDS This is stated after charging:	2016	2015
Staff costs (note 10)	1,629,447	1,519,873
Auditor's remuneration		
Statutory audit services		
- Current year	9,000	11,000
- Prior year	(2,200)	—
Operating leases – equipment	21,953	19,967
Operating leases – land and buildings	21,656	17,858
Depreciation	114,298	70,906
	<u>=====</u>	<u>=====</u>
10. STAFF COSTS AND TRUSTEES' REMUNERATION	2016	2015
	£	£
Staff costs during the year were as follows:		
Wages and salaries	1,486,793	1,388,528
Social security costs	129,464	128,167
Pension costs	13,190	3,178
	<u>1,629,447</u>	<u>1,519,873</u>
Staff costs per function were as follows:		
Generation of funds	367,869	319,172
Animal Welfare (including support)	1,254,862	1,194,573
Governance	6,716	6,128
	<u>1,629,447</u>	<u>1,519,873</u>

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.

A termination payment of £14,280 (2015: £nil) is included in the above figures. This amount was paid in full during the year.

No employee earned more than £60,000 per annum (including benefits but excluding employer pension costs) during the year (2015 - none).

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

10. STAFF COSTS AND TRUSTEES' REMUNERATION (continued)

	2016 Number	2015 Number
The average number of full time equivalent employees during the year analysed by function was:		
Animal welfare (including support)	47	46
Generating funds	13	11
	<u>60</u>	<u>57</u>

None of the trustees received any remuneration in respect of their services during the year (2015 - £nil). No expenses were reimbursed to any trustee during the year (2015 - £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 Finance and Facilities and Head of Human Resources, Training and Voluntary Resources.

The total remuneration (including taxable benefits and employer's pension contributions) of key management personnel for the year was £148,040 (2015 - £142,185).

11. 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.

12. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Improvements to animal accommodation £	Building improvements £	Assets under construction £	Veterinary and animal welfare equipment £	Office equipment £	Motor Vehicles £	Total £
Cost or valuation								
At 1 January 2016	700,000	1,068,191	153,744	94,895	73,500	114,552	30,604	2,235,486
Additions	—	—	296,517	—	68,566	10,403	—	375,486
Transfer	—	—	94,895	(94,895)	—	—	—	—
	<u>700,000</u>	<u>1,068,191</u>	<u>545,156</u>	<u>—</u>	<u>142,066</u>	<u>124,955</u>	<u>30,604</u>	<u>2,610,972</u>
At cost	—	1,068,191	545,156	—	142,066	124,955	30,604	1,910,972
At valuation – 2005	700,000	—	—	—	—	—	—	700,000
At 31 December 2016	<u>700,000</u>	<u>1,068,191</u>	<u>545,156</u>	<u>—</u>	<u>142,066</u>	<u>124,955</u>	<u>30,604</u>	<u>2,610,972</u>
Depreciation								
At 1 January 2016	171,500	909,253	86,632	—	71,608	108,737	30,604	1,378,334
Charge for year	14,000	25,497	54,516	—	15,300	4,985	—	114,298
At 31 December 2016	<u>185,500</u>	<u>934,750</u>	<u>141,148</u>	<u>—</u>	<u>86,908</u>	<u>113,722</u>	<u>30,604</u>	<u>1,492,632</u>
Net Book Values								
At 31 December 2016	<u>514,500</u>	<u>133,441</u>	<u>404,008</u>	<u>—</u>	<u>55,158</u>	<u>11,233</u>	<u>—</u>	<u>1,118,340</u>
At 31 December 2015	<u>528,500</u>	<u>158,938</u>	<u>67,112</u>	<u>94,895</u>	<u>1,892</u>	<u>5,815</u>	<u>—</u>	<u>857,152</u>

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2016

13. INVESTMENTS	2016	2015
	£	£
Listed investments		
Market value at 1 January 2016	161,314	169,704
Disposals proceeds	(524)	—
Unrealised gains/(losses) on revaluation	14,305	(8,390)
	<u>175,095</u>	<u>161,314</u>
Market value at 31 December 2016	<u>175,095</u>	<u>161,314</u>
Cost of listed investments	<u>197,127</u>	<u>197,127</u>
All investments relate to companies listed on a UK stock exchange or incorporated in the UK.		
	2016	2015
	£	£
Listed investments held at 31 December 2016 comprised the following:		
UK fixed interest	8,318	7,100
UK equities	166,777	154,214
	<u>175,095</u>	<u>161,314</u>
At 31 December 2016, the following individual holdings had a market value in excess of 5% of the entire portfolio:		
	Value	% of
	£	portfolio
Tesco plc 5p ordinary shares	64,545	36.86%
Diageo 28 101/108 p ordinary shares	18,619	10.63%
Prudential 5p ordinary shares	10,527	6.01%
Experian 10c ordinary shares	12,967	7.41%
Land Securities Ord 10p shares	9,685	5.53%
	<u>124,895</u>	<u>170,411</u>
14. DEBTORS	2016	2015
	£	£
Other debtors	7,866	16,613
Prepayments	7,349	2,682
Accrued Income	22,997	127,475
Gift Aid and VAT recoverable	86,683	23,641
	<u>124,895</u>	<u>170,411</u>
15. CREDITORS: amounts falling due within one year	2016	2015
	£	£
Expense creditors	81,079	86,989
Accruals	14,848	11,000
Social security and other taxes	36,701	34,531
Other creditors	1,241	12
Capital retentions	15,147	—
	<u>149,016</u>	<u>132,532</u>

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

16. 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 2016	Income	Expenditure	Transfers	At 31 December 2016
	£	£	£	£	£
Animal visits programme	11,193	1,945	(11,988)	—	1,150
Clinic extension	455,695	—	(6,679)	(370,271)	78,745
International projects fund	159,057	84,207	(159,361)	—	83,903
Advertising	10,000	—	(10,000)	—	—
Dog kennel Refurbishment	—	110,760	—	—	110,760
Care of dogs	—	3,617	(3,617)	—	—
Care of cats	—	3,459	(3,459)	—	—
Neutering	—	9,650	(9,650)	—	—
	<u>635,945</u>	<u>213,638</u>	<u>(204,754)</u>	<u>(370,271)</u>	<u>274,558</u>

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

- a. Animal visits programme**
Money raised and applied towards animal visits to elderly homes.
- b. Clinic extension**
Trust funding contributing towards building extension planned for 2016. The transfer represents costs incurred to date.
- c. International projects fund**
Monies raised and applied towards animal welfare projects overseas.
- d. Advertising**
Donations received to fund advertising
- e. Dog kennel refurbishment**
Donations received and to be applied towards the refurbishment of the dog kennels
- f. Care of dogs**
Monies donated and applied specifically for the care and treatment of dogs
- g. Care of cats**
Monies donated and applied specifically for the care and treatment of cats
- h. Neutering**
Monies donated and applied specifically for the neutering of cats and dogs, including bull breeds

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

17. SPECIAL TRUST FUNDS

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

	2016 £	2015 £
At 1 January 2016	528,500	542,500
Movements in the year (depreciation)	(14,000)	(14,000)
At 31 December 2016	<u>514,500</u>	<u>528,500</u>

18. 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 2016 £	New Designations £	Utilised/ Released £	At 31 December 2016 £
Major maintenance and structural development fund	500,000	—	—	500,000
Mayhew international projects	250,000	—	—	250,000
Special purposes fund	250,000	—	(150,000)	100,000
	<u>1,000,000</u>	<u>—</u>	<u>(150,000)</u>	<u>850,000</u>

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

a. Major maintenance and structural development fund

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

b. Mayhew international projects

Reserve fund for long-term development of our projects overseas.

c. Special purposes fund

£20,050 was utilized from this fund in the year and an amount of £129,950 was transferred to general funds, leaving a balance of £100,000 as a reserve and contingency fund for special projects, including emergency response and relief funds.

THE MAYHEW HOME

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

19. TANGIBLE FIXED ASSETS FUND

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

	At 1 January 2016 £	New Designations £	Utilised/ Released £	At 31 December 2016 £
Tangible fixed assets fund	328,652	375,486	(100,298)	603,840

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General fund £	Designated funds £	Special trust funds £	Restricted income funds £	Total 2016 £
Fund balances at 31 December 2016 are represented by:					
Tangible fixed assets	603,840	—	514,500	—	1,118,340
Investments	175,095	—	—	—	175,095
Current assets	1,619,845	850,000	—	274,558	2,744,403
Creditors: amounts falling due within one year	(149,016)	—	—	—	(149,016)
Total net assets	<u>2,249,764</u>	<u>850,000</u>	<u>514,500</u>	<u>274,558</u>	<u>3,888,822</u>

21. LEASING COMMITMENTS

Operating leases

At 31 December 2016 the charity had total commitments under non-cancellable operating leases in respect of:

	Buildings		Office equipment	
	2016 £	2015 £	2016 £	2015 £
Payments:				
Within 1 year	18,165	—	21,872	12,578
Between 2 and 5 years	9,083	—	46,997	22,401
	<u>27,248</u>	<u>—</u>	<u>68,869</u>	<u>34,979</u>

22. CAPITAL COMMITMENTS

At 31 December 2016, the charity had no capital commitments being improvements to buildings contracted for but not provided for in these financial statements (2015 – £133,688).

23. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2015 – none).