

**MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## COMPANY INFORMATION

---

|                                                               |                                                                                                                             |                                                                                     |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <b>Directors</b>                                              | Jacqueline Street<br>Susan M. Waring<br>Deborah Clague<br>Daren Ward<br>Phillip Dearden<br>Geoffrey Gelling<br>Stuart Mills | Chairman - resigned 21 April 2021<br><br><br><br><br><br>Appointed 25 November 2020 |
| <b>Secretary</b>                                              | Phillip Dearden                                                                                                             |                                                                                     |
| <b>Company number</b>                                         | 086297C                                                                                                                     |                                                                                     |
| <b>Charity number</b>                                         | 26A                                                                                                                         |                                                                                     |
| <b>Registered office<br/>(and correspondence<br/>address)</b> | Ard Jerkyl<br>East Foxdale<br>Isle of Man<br>IM4 3HL                                                                        |                                                                                     |
| <b>Auditor</b>                                                | Callow Matthewman & Co<br>Atholl House<br>29-31 Hope Street<br>Douglas<br>Isle of Man<br>IM1 1AR                            |                                                                                     |

---

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## CONTENTS

---

|                                       | <b>Page</b> |
|---------------------------------------|-------------|
| Directors' report                     | 1           |
| Directors' responsibilities statement | 2           |
| Independent auditor's report          | 3 - 6       |
| Income and expenditure account        | 7           |
| Balance sheet                         | 8           |
| Notes to the financial statements     | 9 - 12      |

---

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

The directors present their annual report and financial statements for the year ended 31 December 2020.

### Principal activities

The principal activity of the society is to make provision generally for the welfare of animals in the Isle of Man.

The Society's Articles require the society 'to make provisions generally for the welfare of animals in the Isle of Man'. The Society has principally achieved this objective by maintaining an animal sanctuary at Ard Jerkyl for as many homeless or unwanted animals as possible and also by the provision of an animal welfare service.

### Directors

The directors who held office during the year and up to the date of this report were as follows:

|                   |                              |
|-------------------|------------------------------|
| Jacqueline Street | (Resigned 21 April 2021)     |
| Susan M. Waring   |                              |
| Deborah Clague    |                              |
| Phillip Dearden   |                              |
| Daren Ward        |                              |
| Geoffrey Gelling  |                              |
| Stuart Mills      | (Appointed 25 November 2020) |

None of the directors have been employed by the Society.

### Results

The surplus for the year transferred to reserves was £676,365 (2019: deficit of £122,148).

### Auditor

The auditor, Callow Matthewman & Co, remains in office in accordance with Section 12 (2) of the Isle of Man Companies Act 1982.

### Fund and reserves policy

As at 31 December 2020 unrestricted funds of the Manx SPCA totalled £2,519,714. This was made up of £1,417,135, being the net book value of unrestricted tangible fixed assets, £380,000 of investment property and £722,579 of free reserves. A level of free reserves is required to ensure the activities of the company can continue in the event of a significant decrease in expected income, or significant increase in expenditure. The directors' aim is to hold free reserves at least equal to 12 months worth of normal expenditure to provide a sufficient level of contingency to ensure the continued future of the company.

On behalf of the board

  
Director

30<sup>th</sup> June 2021  
Date

# **MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

---

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 1931 to 2004 and the Charities Registration and Regulation Act 2019. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

---

#### **Opinion**

We have audited the financial statements of the Manx Society for the Prevention of Cruelty to Animals ("the Society") for the year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities) (United Kingdom Generally Accepted Accounting Practice applicable to Small Entities).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Small Entities; and
- have been prepared in accordance with the requirements of the Companies Acts 1931 to 2004 and the Charities Registration and Regulation Act 2019.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditors' responsibilities for the audit of the financial statements" section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

# **MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

---

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. The Directors are responsible for the other information contained in the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which the Companies Acts 1931 to 2004 require 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 directors' loans and remuneration specified by law have not been made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of the directors**

As explained more fully in the Directors' responsibilities statement set out on page 2, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

---

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Explanation as to what extend the audit was considered capable of detecting irregularities, include fraud**

The objectives of our audit in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Society.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Society and considered that the most significant are UK Generally Accepted Accounting Practice applicable to Small Entities, the Companies Acts 1931 to 2004 and the Charities Registration and Regulation Act 2019.
- We obtained an understanding of how the Society complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and obtaining additional corroborative evidence as required.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

---

#### Use of our report

This report is made solely to the Society's members, as a body, in accordance with Section 15 of the Companies Act 1982. Our audit work has been undertaken so that we might state to the Society'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 Society and the Society's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Callow Matthewman & Co.*

**Callow Matthewman & Co**

**Chartered Accountants**

Atholl House

29-31 Hope Street

Douglas

Isle of Man

IM1 1AR

*30th June 2021*

**Date**

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

|                                                 | 2020<br>£        | 2019<br>£        |
|-------------------------------------------------|------------------|------------------|
| <b>Incoming resources</b>                       |                  |                  |
| Bond and bank interest                          | 1                | 1                |
| Rent received                                   | 9,860            | 6,558            |
| Boarding fees                                   | 19,225           | 60,658           |
| Donations                                       | 679,951          | 252,314          |
| Subscriptions                                   | 1,095            | 960              |
| Fund raising proceeds                           | 12,891           | 16,676           |
| Dog warden services                             | 6,984            | 6,984            |
| Net profit from shops                           | 11,350           | 14,304           |
| Net profit / (loss) from tearooms               | 7,459            | 9,604            |
| Legacies and bequests                           | 279,818          | 135,078          |
| Grant income                                    | 122,495          | -                |
| Other income                                    | 2,189            | 463              |
| <b>Total incoming resources</b>                 | <b>1,153,318</b> | <b>503,600</b>   |
| <b>Resources expended</b>                       |                  |                  |
| Administrative expenses                         | (22,472)         | (29,664)         |
| Establishment expenses                          | (77,743)         | (95,911)         |
| Animal welfare expenses                         | (376,738)        | (500,173)        |
| <b>Total resources expended</b>                 | <b>(476,953)</b> | <b>(625,748)</b> |
| <b>Surplus/(deficit) for the financial year</b> | <b>676,365</b>   | <b>(122,148)</b> |

The notes on pages 7 to 10 form part of these financial statements

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## BALANCE SHEET

AS AT 31 DECEMBER 2020

|                                                       | Notes | 2020<br>Total<br>£ | 2019<br>Total<br>£ |
|-------------------------------------------------------|-------|--------------------|--------------------|
| <b>Fixed assets</b>                                   |       |                    |                    |
| Tangible assets                                       | 5     | 1,417,124          | 1,379,863          |
|                                                       |       | <u>1,417,124</u>   | <u>1,379,863</u>   |
| <b>Current assets</b>                                 |       |                    |                    |
| Stocks                                                |       | 4,207              | 6,722              |
| Debtors falling due within one year                   | 6     | 12,058             | 3,390              |
| Investments                                           | 4     | 380,000            | -                  |
| Cash at bank                                          | 7     | 712,516            | 464,121            |
|                                                       |       | <u>1,108,781</u>   | <u>474,233</u>     |
| <b>Creditors: amounts falling due within one year</b> | 8     | (6,191)            | (10,747)           |
| Net current assets                                    |       | <u>1,102,590</u>   | <u>463,486</u>     |
| <b>Net assets</b>                                     |       | <u>2,519,714</u>   | <u>1,843,349</u>   |
| <b>Reserves</b>                                       |       |                    |                    |
| Balance brought forward                               |       | 1,843,349          | 1,965,497          |
| Surplus/(deficit) from income and expenditure account |       | 676,365            | (122,148)          |
| <b>Balance carried forward</b>                        |       | <u>2,519,714</u>   | <u>1,843,349</u>   |

The notes on pages 7 to 10 form part of these financial statements

The financial statements were approved by the board of directors and authorised for issue on 30<sup>th</sup> June 2021



Director



Director

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

#### Company information

Manx Society for the Prevention of Cruelty to Animals is a private company limited by guarantee incorporated in the Isle of Man (company no. 086297C). The registered office is Ard Jerkyll, East Foxdale, Isle of Man, IM4 3HL.

The society is also registered as charity number 26A in the Isle of Man.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Acts 1931 to 2004 and the Charities Registration and Regulation Act 2019.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable if the company cannot reclaim it.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                      |
|-----------------------|----------------------|
| Land                  | Not depreciated      |
| Buildings             | Straight line 2%     |
| Fixtures and fittings | Reducing balance 25% |
| Motor vehicles        | Straight line 20%    |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged as a surplus or deficit.

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether those assets have suffered an impairment loss.

#### 1.5 Stocks

Stocks of goods for sale and sundry consumable items are valued at the lower of cost and net realisable value.

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

#### 1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

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

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

### 2 Auditor's remuneration

|                                             | 2020  | 2019  |
|---------------------------------------------|-------|-------|
|                                             | £     | £     |
| Fees payable to the company's auditor:      |       |       |
| <b>For audit services</b>                   |       |       |
| Audit of the company's financial statements | 3,000 | 3,000 |

### 3 Employees

The average monthly number of persons employed by the company during the year was 14 (2019: 22).

|       | 2020   | 2019   |
|-------|--------|--------|
|       | Number | Number |
| Total | 14     | 22     |

### 4 Current asset investments

|          | 2020    | 2019 |
|----------|---------|------|
|          | £       | £    |
| Property | 380,000 | -    |

A property was gifted to the Society during the year. The intention of the Society is to sell the property.

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

|          |                                                                                    |                               |                                           |              |
|----------|------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------|--------------|
| <b>5</b> | <b>Tangible fixed assets</b>                                                       |                               |                                           |              |
|          |                                                                                    | <b>Land and<br/>buildings</b> | <b>F&amp;F and<br/>motor<br/>vehicles</b> | <b>Total</b> |
|          |                                                                                    | <b>£</b>                      | <b>£</b>                                  | <b>£</b>     |
|          | <b>Cost</b>                                                                        |                               |                                           |              |
|          | At 1 January 2020                                                                  | 1,353,968                     | 156,122                                   | 1,510,090    |
|          | Additions                                                                          | 65,135                        | 5,743                                     | 70,878       |
|          | At 31 December 2020                                                                | 1,419,103                     | 161,865                                   | 1,580,968    |
|          | <b>Depreciation and impairment</b>                                                 |                               |                                           |              |
|          | At 1 January 2020                                                                  | 32,858                        | 97,370                                    | 130,228      |
|          | Depreciation charged in the year                                                   | 14,075                        | 19,541                                    | 33,616       |
|          | At 31 December 2020                                                                | 46,933                        | 116,911                                   | 163,844      |
|          | <b>Carrying amount</b>                                                             |                               |                                           |              |
|          | At 31 December 2020                                                                | 1,372,170                     | 44,954                                    | 1,417,124    |
|          | At 31 December 2019                                                                | 1,321,110                     | 58,753                                    | 1,379,863    |
| <b>6</b> | <b>Debtors: amounts falling due within one year</b>                                |                               | <b>2020</b>                               | <b>2019</b>  |
|          |                                                                                    |                               | <b>£</b>                                  | <b>£</b>     |
|          | Trade debtors                                                                      |                               | 9,311                                     | 5,470        |
|          | Prepayments                                                                        |                               | -                                         | (2,080)      |
|          | VAT                                                                                |                               | 2,747                                     | -            |
|          |                                                                                    |                               | 12,058                                    | 3,390        |
| <b>7</b> | <b>Restricted funds</b>                                                            |                               |                                           |              |
|          | As at 31 December 2020 there are no restricted funds included within cash at bank. |                               |                                           |              |
| <b>8</b> | <b>Creditors: amounts falling due within one year</b>                              |                               | <b>2020</b>                               | <b>2019</b>  |
|          |                                                                                    |                               | <b>£</b>                                  | <b>£</b>     |
|          | Trade creditors                                                                    |                               | 2,991                                     | 7,553        |
|          | VAT                                                                                |                               | -                                         | 262          |
|          | Accruals                                                                           |                               | 3,200                                     | 2,932        |
|          |                                                                                    |                               | 6,191                                     | 10,747       |

# **MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

---

### **9 Members' liability**

The company is limited by guarantee, does not have a share capital and the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £5.

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

|                                                             | 2020                 | 2019                 |
|-------------------------------------------------------------|----------------------|----------------------|
| £                                                           | £                    | £                    |
| <b>Income</b>                                               |                      |                      |
| Bond and bank interest                                      | 1                    | 1                    |
| Rent received                                               | 9,860                | 6,558                |
| Boarding fees                                               | 19,225               | 60,658               |
| Donations                                                   | 679,951              | 252,314              |
| Subscriptions                                               | 1,095                | 960                  |
| Fund raising proceeds                                       | 12,891               | 16,676               |
| Dog warden services                                         | 6,984                | 6,984                |
| Net profit from shops                                       | 11,350               | 14,304               |
| Net profit / (loss) from tearooms                           | 7,459                | 9,604                |
| Legacies and bequests                                       | 279,818              | 135,078              |
| Grant income                                                | 122,495              | -                    |
| Other income                                                | 2,189                | 463                  |
|                                                             | <u>1,153,318</u>     | <u>503,600</u>       |
| <br>Administrative expenses (including restricted expenses) | <br>(22,472)         | <br>(29,664)         |
| Establishment expenses (including restricted expenses)      | (77,743)             | (95,911)             |
| Animal welfare expenses (including restricted expenses)     | <u>(376,738)</u>     | <u>(500,173)</u>     |
| <br><b>Total resources expended</b>                         | <br><u>(476,953)</u> | <br><u>(625,748)</u> |
| <br><b>Operating surplus/(deficit)</b>                      | <br><u>676,365</u>   | <br><u>(122,148)</u> |

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2020

|                                                                | £       | 2020<br>£ | £       | 2019<br>£ |
|----------------------------------------------------------------|---------|-----------|---------|-----------|
| <b>Administration expenses (including restricted expenses)</b> |         |           |         |           |
| Administration expenses                                        | 6,238   |           | 6,577   |           |
| Investment management and bank charges                         | 1,233   |           | 3,368   |           |
| ACDH conference costs                                          | 174     |           | 1,580   |           |
| Audit and accountancy fees                                     | 3,200   |           | 3,156   |           |
| Legal and professional fees                                    | 7,479   |           | 5,651   |           |
| Public relations and marketing                                 | 2,317   |           | 3,369   |           |
| Staff training                                                 | 295     |           | 4,117   |           |
| Sundry expenses                                                | 1,536   |           | 1,846   |           |
|                                                                |         | 22,472    |         | 29,664    |
| <b>Establishment expenses (including restricted expenses)</b>  |         |           |         |           |
| Ard Jerkyl running and incidental costs                        | 23,622  |           | 32,217  |           |
| Insurance                                                      | 6,993   |           | 6,882   |           |
| Repairs, renewals and maintenance                              | 13,513  |           | 25,049  |           |
| Depreciation                                                   | 33,615  |           | 31,763  |           |
|                                                                |         | 77,743    |         | 95,911    |
| <b>Animal welfare expenses (including restricted expenses)</b> |         |           |         |           |
| Staff wages                                                    | 307,186 |           | 381,900 |           |
| Food costs                                                     | 3,684   |           | 17,570  |           |
| Veterinary costs                                               | 60,421  |           | 93,391  |           |
| Dog training costs                                             | -       |           | 671     |           |
| Motor expenses                                                 | 5,447   |           | 6,641   |           |
|                                                                |         | 376,738   |         | 500,173   |
| <b>Total resources expended</b>                                |         | 476,953   |         | 625,748   |

# MANX SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## SCHEDULE OF SHOP INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER 2020

|                              | 31 December<br>2020 |           | 31 December<br>2019 |           |
|------------------------------|---------------------|-----------|---------------------|-----------|
|                              | £                   | £         | £                   | £         |
| <b>Bucks Road</b>            |                     |           |                     |           |
| Income                       |                     | 34,160    |                     | 36,667    |
| Expenses                     |                     |           |                     |           |
| Rent                         | (9,000)             |           | (9,000)             |           |
| Wages                        | (16,384)            |           | (16,421)            |           |
| Electricity                  | (1,121)             |           | (1,404)             |           |
| Sundries                     | (832)               |           | (1,400)             |           |
|                              |                     | (27,337)  |                     | (28,225)  |
| <b>Profit for the period</b> |                     | 6,823     |                     | 8,442     |
| <b>Ramsey</b>                |                     |           |                     |           |
| Income                       |                     | 31,143    |                     | 34,383    |
| Expenses                     |                     |           |                     |           |
| Rent                         | (8,340)             |           | (8,920)             |           |
| Wages                        | (16,788)            |           | (16,629)            |           |
| Electricity                  | (1,135)             |           | (1,423)             |           |
| Sundries                     | (534)               |           | (1,549)             |           |
|                              |                     | (26,797)  |                     | (28,521)  |
| <b>Profit for the period</b> |                     | 4,346     |                     | 5,862     |
| <b>Net profit from shops</b> |                     | 11,169    |                     | 14,304    |
| <b>Tearooms</b>              |                     |           |                     |           |
| Income                       |                     | 125,018   |                     | 138,841   |
| Expenses                     |                     |           |                     |           |
| Food                         | (41,063)            |           | (43,482)            |           |
| Wages                        | (71,537)            |           | (79,059)            |           |
| Electricity                  | (3,201)             |           | (3,707)             |           |
|                              |                     | (117,560) |                     | (129,237) |
| <b>Profit for the period</b> |                     | 7,458     |                     | 9,604     |