

PELION ANIMAL WELFARE SOCIETY

*An unincorporated UK-registered charity operating in Greece,
no. 1156665*

ANNUAL REPORT AND ACCOUNTS

for the year ended 31 May 2019



*Helping the stray animals of Pelion, Greece, live healthy and fruitful lives
to the full*

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PELION ANIMAL WELFARE SOCIETY

Report of the trustees for the year ended 31 May 2019

REFERENCE and ADMINISTRATIVE INFORMATION

Status

The charity is an unincorporated association registered with the Charity Commission in England and Wales, no. 1156665.

Chairman

Sharon Huyshe

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Independent examiner

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70 South Street, Lancing, West Sussex, BN15 8AJ

PELION ANIMAL WELFARE SOCIETY

Report of the trustees for the year ended 31 May 2019

TRUSTEES' REPORT - INTRODUCTION

The trustees present their Annual report, together with the Accounts for the year. This report has been prepared in accordance with *Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* ("Charities SORP (FRS 102)"). The Reference and administrative information forms part of this report.

CHARITABLE ACTIVITIES

The year saw continuing obstacles presented by Greek officialdom's attitude to animal welfare, and related legislative and administrative paralysis and obstruction. Neutering activities now utilise local veterinary surgeons rather than visiting volunteers, and rehoming trips were suspended through animal export restrictions. Nonetheless a gratifying number of animals were given the chance of a better life.

GOVERNANCE

Objects

The charity's objects are to relieve suffering, cruelty and distress in stray animals in need of care and attention, especially cats and dogs, in the Pelion area of Greece, by providing for their health, welfare, care and protection.

Charitable strategies, activities and developments

Strategic issues

The trustees aim to help stray animals in the Pelion area of Greece in need of care and attention by:

- Providing neutering, vaccination and other necessary veterinary care
- Rescue and adoption, including fostering and rehoming animals in need of continuing care and attention
- Feeding programmes
- Promoting humane behaviour to animals by providing education and information to the human population
- Collaborating with public authorities and like-minded organisations and individuals
- Giving operational and technical support to like-minded organisations and individuals, including equipment, supplies and vets

Our periodic trap-neuter-return (TNR) operations, when permitted – see earlier comments, aim to reduce and control feline and canine population numbers, so that animals can co-exist with each other and the human population on a more healthy and tolerant basis. Large colonies of animals are often diseased and starving, resulting in their being poisoned, especially in tourist areas perceived to need "cleaning up" to receive seasonal visitors. On the other hand, a controlled population of healthy animals in villages can be accepted and welcomed.²

PELION ANIMAL WELFARE SOCIETY

Report of the trustees for the year ended 31 May 2019

The main factors affecting the achievement of the charity's objects are:

- Its income
- The strength of its volunteer and trustee bodies
- Its relationship with local and regional government and other relevant organisations, especially those in the animal and veterinary sector
- Its profile in the local community, including its degree of success in overcoming the cultural differences associated with negative attitudes and behaviour to animals
- The availability of premises suitable as a neutering clinic and base, and associated support facilities

Structure, governance and management

Governing document

The charity is formally established under a constitution, dated 1 September 2011 and amended 20 July 2014, setting out its objects, principal activities and governance arrangements.

Trustees

The constitution provides for a minimum of three trustees. At each Annual General Meeting one-third, or the nearest whole number, of the trustees retire but are eligible for re-election. The trustees seek to maintain a trustee body drawn from a range of backgrounds with experience relevant to the charity's activities.

The trustees currently number five. All served throughout the year and remain serving at the date of approval of this report. They are:

- Sharon Huyshe (Chairman)
- Lynne Bruges
- Vida Chung
- Maggie Clune
- Andrew Walters

Trustees are encouraged to keep their knowledge up to date as regards charity, finance and governance matters and developments in relevant fields, via courses and seminars.

The trustees meet as necessary to conduct business. Since they are located in Greece, the UK and elsewhere, physical meetings are few but are supplemented by frequent electronic and telephonic communication. Decisions are made by consensus, or ultimately by majority vote. Annual General Meetings receive the Annual report and accounts and elect or re-elect trustees.

Developments, issues and achievements in governance

There is nothing to report regarding the charity's governance.

PELION ANIMAL WELFARE SOCIETY

Report of the trustees for the year ended 31 May 2019

Risk management

The major risks to which the charity is exposed, as identified by the trustees, are kept under review, and systems or procedures established to manage those risks. Current risks include those arising from the attitudes of Greek local authorities and veterinary organisations and surgeons to stray animals and animal welfare charities, changes in relevant legislation arising therefrom, the effects of the ongoing Greek economic crisis and any issues emerging from current migration trends.

Public benefit

The trustees have complied with their duty under the Charities Act 2011 to have regard to guidance published by the Charity Commission regarding public benefit.

Plans

There are currently no specific planning priorities in the area of governance.

FINANCE

Results and position

The charity's financial results and position are shown in the accounts. Our income and expenditure remained steady against last year overall, but with individual income headings reflecting a change in operational focus from neutering to rehoming, falls to zero or thereabouts in grant income and a technical re-classification of transport revenues from donations to charitable activity income. It was pleasing to see once again virtually all our expenditure being on charitable activities rather than fundraising or governance. Supporter van loan repayments were, with lenders' agreement, suspended when rehoming trips temporarily ceased.

There was a surplus for the year of £2,264 (2017/18: £4,254). Net assets at the year-end were £9,972 (2018: £7,708), including £5,459 representing the net book value of the van and net of £5,909 related loans (2018: £10,918, £9,036). The trustees consider the financial results and position to be satisfactory; they are, however, mindful that resuming loan repayments will require income to comfortably exceed expenditure, which now includes potentially heavy maintenance and repair costs, until effected.

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PELION ANIMAL WELFARE SOCIETY

Report of the trustees for the year ended 31 May 2019

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FUNDRAISING AND PUBLICITY

Objectives

Our key objectives in the areas of fund-raising and publicity were to improve and maintain public awareness of the humanitarian and social benefits of animal welfare and to continue raising significant funds to maintain our activities and meet our loan repayment obligations.

Developments and achievements

Our satisfactory financial results and position, as reported further above, demonstrate achieving our fundraising objectives. Although loan repayments were suspended, we retained sufficient cash balances to meet our obligations in that regard.


Report of the trustees for the year ended 31 May 2019**RESPONSIBILITIES OF THE TRUSTEES**

Charity law requires the trustees to prepare accounts for each financial year which show the state of the charity's affairs at the balance sheet date and of its income and expenditure for the financial year. In preparing those accounts, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial accounts on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis

The trustees are responsible for maintaining adequate and proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the accounts comply with the Charities Act 2011. The trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 29.3.20 and signed on their behalf by



Sharon Huyshe

Chairman

PELION ANIMAL WELFARE SOCIETY

Independent examiner's report to the trustees

For the year ended 31st May 2019

I report on the unaudited accounts of the society for the year ended 31st May 2019, which are set out on pages 8 to 12.

Respective responsibilities of the trustees and the independent examiner

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144 of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to examine the accounts under Section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 130 of the Charities Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 30/3/20



R.L. Cloake
Chartered Certified Accountant
Till + Cloake,
70 South Street,
Lancing, West Sussex
BN15 8AJ

PELION ANIMAL WELFARE SOCIETY

Accounts, year ended 31 May 2019

STATEMENT OF FINANCIAL ACTIVITIES, year ended 31 May 2019

	Notes	£ Unrestricted funds	2019 £ Restricted funds	£ Total	2018 £ Total
Income	2				
Voluntary income		4,946	996	5,942	24,728
Charitable activities		42,632		42,632	23,552
Total income		47,578	996	48,574	48,280
Expenditure	3				
Charitable activities		45,169	996	46,165	43,771
Costs of generating funds		145		145	255
Total expenditure		45,314	996	46,310	44,026
Net income / net movement in funds for year		2,264	0	2,264	4,254
Reconciliation of funds					
Funds, 1 June 2018		7,708		7,708	3,454
Funds, 31 May 2019		9,972		9,972	7,708

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET, as at 31 May 2019

	Note	£ Unrestricted funds	2019 £ Restricted funds	£ Total	2018 £ Total
Fixed assets	4	5,459		5,459	10,918
Current assets					
Debtors	5	575		575	728
Cash at bank and in hand		11,507		11,507	7,418
		12,082		12,082	8,146
Less Creditors - balances due within 1 year	6	3,194		3,194	8,536
Net current assets/-liabilities		8,888		8,888	-390
Total assets less current liabilities		14,347		14,347	10,528
Less Creditors - balances due after more than 1 year	6	4,375		4,375	2,820
Net assets		9,972		9,972	7,708
Representing funds	7				
Unrestricted income		9,972		9,972	7,708
Restricted income					
Total funds		9,972		9,972	7,708

Approved on behalf of the Trustees

Sharon Huxford
Chairman

29.3.20

PELION ANIMAL WELFARE SOCIETY

Notes to the Accounts, year ended 31 May 2019

1. Accounting policies

28.3.20

- a. *Basis of preparation* The accounts are prepared under the historical cost convention and, so far as applicable and practical, in accordance with *Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* ("Charities SORP (FRS 102)"), UK Accounting Standards and the Charities Act 2011.
- b. *Foreign exchange translation* Since the charity operates in Greece, many of its transactions are carried out in euros. For prudence reasons, its bank and similar accounts are held in the UK in sterling. One loan to the charity is in Euros and dealt with at note 6. The accounts are presented in sterling, translated at the exchange rate in place at the time of the transaction or year-end, as appropriate.
- c. *Income and expenditure recognition* Income is recognised when entitlement, probability of receipt and value are reliably established. Expenditure is recognised when the charity is committed by legal or constructive obligation.
- d. *Donations in kind* It is not practical to estimate with reasonable accuracy the value or cost of donations in kind to the charity, which include the time and travel costs of visiting veterinary staff, and the goods, services, time provided and unclaimed expenses incurred by the trustees and other volunteers. Accordingly, no account is taken of donations in kind in the accounts.
- e. *Funds* Restricted funds are those to be used in accordance with restrictions imposed by a donor. Income subject to donor restrictions is accounted for as separate Restricted funds until the applicable restrictions are met. Unrestricted funds are those which the trustees are free to use for any purpose within the charity's objects.
- f. *Tangible fixed assets* The charity's sole fixed asset is a motor vehicle, stated at cost less depreciation charged on a reducing balance basis at 50% p.a. over its estimated useful life of 4 years. Equipment and fittings are relatively minor and written off as acquired.

PELION ANIMAL WELFARE SOCIETY

Notes to the Accounts, year ended 31 May 2019

2. Income

Income from voluntary sources comprises:

	2019	2018
	£	£
Donations	5,852	10,096
Fundraising	90	8,132
Grants		6,500
	5,942	24,728

Income from charitable activities represents contributions towards the costs, principally transport, of rehoming.

3. Expenditure

Expenditure on charitable activities comprises:

	2019	2018
	£	£
Vet fees, drugs, consumables	8,782	12,752
Neutering clinic expenses		2,014
Food	4,371	3,448
Transport	30,993	23,253
Other rescue, adoption, rehoming	333	431
Support	1,050	1,273
Governance	636	600
	46,165	43,771

Governance costs represent those incurred in running the charity as an organisation, including constitutional, statutory and regulatory aspects. They principally comprise fees for Independent examination of these accounts.

Costs of generating funds comprise fundraising and publicity costs.

Expenditure is stated after charging:

	2019	2018
	£	£
Depreciation (included in Transport costs)	5,459	3,246
Independent examination fees	550	600

PELION ANIMAL WELFARE SOCIETY

Notes to the Accounts, year ended 31 May 2019

4. Tangible fixed assets

	Motor vehicle £
<i>Cost</i>	
1.6.18 and 31.5.19	<u>14,164</u>
<i>Depreciation</i>	
1.6.18	3,246
Charge for year	<u>5,459</u>
31.5.19	<u>8,705</u>
<i>Net book value</i>	
31.5.19	<u>5,459</u>
1.6.18	<u>10,918</u>

5. Debtors

	2019 £	2018 £
Payments in advance	<u>575</u>	<u>728</u>

6. Creditors

Balances due within 1 year:

	2019 £	2018 £
Trade creditors		1,355
Accruals	1,150	600
Loans	1,534	6,216
Other creditors (note 8a)	<u>510</u>	<u>365</u>
	<u>3,194</u>	<u>8,536</u>

Balances due after more than 1 year:

	2019 £	2018 £
Loans	<u>4,375</u>	<u>2,820</u>

Loans are from supporters of the charity, unsecured and interest-free. One loan is carried in euros; its sterling-equivalent balance at 31.5.19 was £4,054 (31.5.18: £6,191), and there was no significant exchange gain or loss over the year or previous year.

PELION ANIMAL WELFARE SOCIETY

Notes to the Accounts, year ended 31 May 2019

7. Funds

a. Fund movements during the year:

	Total funds	Unrestricted funds	Restricted funds
		General fund	Sponsor ship
	£	£	£
Funds, 1.6.18	7,708	7,708	
Income	48,574	47,578	996
-Exp'diture	-46,310	-45,314	-996
Funds, 31.5.19	9,972	9,972	

b. Fund purposes were:

- (1) Sponsorship (Restricted) – for the welfare or treatment of specified animals
- (2) General (Unrestricted) – for use at the trustees' discretion within the charity's objects

8. Related party transactions; trustees' expenses and remuneration

a. The charity's activities are partly funded day to day by the trustees, on periodic repayment of certain items. No contributions to personal motoring, postage or telephone expenses were awarded to trustees (2018: nil). At 31.5.19, balances of £410 and £100 were owed to Ms V Chung and Ms S Huyshe respectively (2018: £265, £100).

b. The trustees received no remuneration.