



Charity number: 1147719

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019



Maria's Animal Shelter
Annual Report 2019

Contents

Heading	Page
Reference and administrative information	1
Trustees' report	2
Independent examiners report to the trustees	4
Statement of financial activities	5
Balance sheet	7
Notes to the financial statements	8

Reference and Administrative Information

Charity name **Maria's Animal Shelter**

Charity number **1147719**

Registered address 44 Parkengear
Probus
Truro
TR2 4JT

Trustees (on date report approved)

Mrs M Mulkeen
Miss N Hovell
Mr T Hendra
Mrs R Thomas

Mr P Mulkeen
Miss R Mulkeen
Mr A Thomas

Independent examiners

Swell Accounting & Business
Solutions
11 St Annes Road
Newquay
Cornwall
TR7 2SA



Maria's Animal Shelter
Annual Report 2019

Trustees Report

The Trustees are pleased to present their report and the accounts for the year ended 31 December 2018 for Maria's Animal Shelter.

The Trustees who served during the year and up to the date of this report are set out in page 1.

Structure, Governance and Management

The charity is governed by a constitution adopted on 1 June 2012 and amended on 15 June 2012.

The Board of Trustees manages the activities of the charity. New Trustees may be appointed by the members at the Annual General Meeting.

Charitable Objectives

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare In general and the prevention of cruelty and suffering among animals.

The Trustees have referred to the Charity Commission guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Acknowledgements

We as a charity are aware of the importance of having volunteers and supporters who are generous with their time and financial help. It is their support that helps us to carry out our work and we thank them for this.

Activities and Achievements

From January to December 2019 we have assisted in helping 320 animals (2018 - 244 animals)

There has also been a lot of information regarding the care of animals by phone or visits to the shelter. We have visited a number of schools to deliver talks and activities with the children to promote the shelter and care of the animals.

Following a generous donation from The Anthony V. Martin Foundation our new hospital and quarantine building was constructed during 2019 and completed by early in 2020. Following a request from the Foundation the building is named Tilly's House Recovery Room. The building has made a significant difference to the number of animals the Shelter can now



Maria's Animal Shelter
Annual Report 2019

admit and the range of treatment and isolation facilities it can provide. The restricted funds unspent at 31 December 2019 were used in the completion of this project.

Financial Review

The financial results of the charity for the year are set out on page 5.

The charity's reserves are held to cover unexpected expenses and future operating deficits. There are few fixed costs and so no reserve is required to cover these in the event of closure.

- Current Free Unrestricted reserves as at 31st December 2019 £38k (last year £51k)
- This represents a ratio of 6 months of our average monthly expenditure and our reserves policy sets out to maintain this level to ensure we are able to manage the charity appropriately through periods of lower income.
- This year we recorded an unrestricted deficit of £4k after charging £3k depreciation, in addition £9k was transferred to restricted funds.
- Restricted reserves show a surplus of £62k after charging £5k depreciation. A further £9k was transferred from unrestricted reserves and £65k was invested in new restricted assets. Of our £70k restricted reserves, £59k will be drawn down in depreciation of assets over the next few years, £11k is cash held pending completion of funded projects

Future Plans

Plans for the coming year include recovering from the financial impact of the COVID-19 virus by being able to resume our community fundraising activities and restart the re-homing scheme.

Our ongoing plans include continuing to rescue and treat abandoned, injured or sick animals and provide them with a safe and caring new home. We plan to extend our animal welfare education programme and make it more accessible to a wider audience.

Approved by the Trustees and signed on behalf of the trustees by:

.....
Maria Mulkeen
Trustee

Date.....



Maria's Animal Shelter
Annual Report 2019

Independent examiner's report to the trustees of Maria's Animal Shelter

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019.

Responsibilities and basis of report

As the charity's trustees of the you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2018 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An 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 the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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:

- which gives me reasonable cause to believe that, in any material aspect, the requirements
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Acthave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Beckham
Swell Accounting & Business Solutions

Dated:



Maria's Animal Shelter
Annual Report 2019

Statement of Financial Activity

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Prior Period Funds 2018 £
Income and Endowments from					
Donations & Grants	2	29,866	67,000	96,866	52,561
Charitable Activities	3	10,311	0	10,311	6,887
Total		40,177	67,000	107,177	59,448
Resources Expended					
Expenditure on:					
Raising funds	4	3,334	0	3,334	2,480
Charitable Activities	5/6	41,255	5,493	46,748	31,027
Total		44,589	5,493	50,082	33,507
Net income/(expenditure) before transfers		(4,412)	61,507	57,095	25,941
Transfers between funds		(8,731)	8,731	0	0
Total funds brought forward		131,374	0	131,374	105,433
Total funds carried forward		118,231	70,238	188,469	131,374



Maria's Animal Shelter
Annual Report 2019

Statement of Financial Activity

to 31st December 2018

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Prior Period Funds 2017
	£	£	£	£
Income and Endowments from				
Donations & Grants	42,561	0	42,561	57,445
Charitable Activities	16,887	0	16,887	7,496
Total	38,095	25,500	63,595	64,941
Resources Expended				
Expenditure on:				
Governance	13,393	0	13,393	19,472
Charitable Activities	20,114	0	20,114	4,152
Total	33,507	0	33,507	23,624
Net income/(expenditure) before transfers	25,941	0	25,941	41,317
Transfers between funds	0	0	0	0
Total funds brought forward	105,433	0	105,433	64,116
Total funds carried forward	131,374	0	131,374	105,433



Maria's Animal Shelter
Annual Report 2019

Balance Sheet

	Note	Total Funds 2019	Prior Period Funds 2018
Fixed Assets:		£	£
Tangible Assets	10	<u>139,529</u>	<u>83,171</u>
Total Fixed Assets		<u>139,529</u>	<u>83,171</u>
Current Assets:			
Debtors & prepayments	11	847	496
Cash at bank & in hand		<u>49,700</u>	<u>50,267</u>
Total current assets		<u>50,547</u>	<u>50,763</u>
Liabilities:			
Creditors: amounts falling due within 12 months	12	(1,607)	(2,560)
Net current assets		<u>48,940</u>	<u>48,203</u>
Total assets less current liabilities		<u>188,469</u>	<u>131,374</u>
The funds of the charity			
Restricted income funds	16	70,238	0
Unrestricted funds	15	<u>118,231</u>	<u>131,374</u>
Total charity funds		<u>188,469</u>	<u>131,374</u>



Maria's Animal Shelter
Annual Report 2019

Notes to the Financial Statements

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of going concern is appropriate i.e. whether there are any 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 make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

All incoming resources are included in the statement of financial activities when it is probable the charity will be entitled to the income and the amount can be quantified with reasonable accuracy.

Fund accounting policy

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

Further details of each fund are disclosed in notes 14, 15 and 16.



Maria's Animal Shelter
Annual Report 2019

Incoming resources

Donations are recognised on a cash receipts basis.

Incoming resources from tax reclaims are included in the statement of financial activities when received. Income from charitable activities includes income earned, which is recognised when the related goods or services are provided.

Resources expended

Liabilities are recognised as soon as there is a legal obligation committing the charity to the expenditure. Expenditure is accounted for on an accruals basis where appropriate.

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

Governance costs

Governance costs include administrative expenses, costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions but not administrative expenses and have been allocated to activity cost categories on a basis consistent with the use of resources.

Fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost.

Depreciation

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

Fixtures and fittings 15% reducing balance basis

Office Equipment 25% straight line basis

Motor Vehicles 25% reducing balance basis



Maria's Animal Shelter
Annual Report 2019

2. Income from Donations & Grants

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Grants	1,500	67,000	68,500	10,000
Donations	28,366	0	28,366	42,561
Total	29,866	67,000	96,866	52,561

3. Income from Charitable Activities

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Entry Adoptions	283	0	283	650
Adoption donations	5,194	0	5,194	4,503
Merchandise sales	0	0	0	777
Fundraising	0	0	0	125
Sponsorship	2,660	0	2,660	0
Boarding fees	2,174	0	2,174	832
Total	10,311	0	10,311	6,887



Maria's Animal Shelter
Annual Report 2019

4. Cost of Raising Funds

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Costs of Raising Funds				
Commissions paid	3,200	0	3,200	2,480
Fundraising Expenses	134	0	134	0
Total	3,334	0	3,334	2,480

5. Cost of Charitable Activities

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Charitable Activities				
Purchases	3,272	0	3,272	3,425
Veterinary Fees	8,430	0	8,430	7,749
Training	336	0	336	255
Wages	19,064	0	18,133	8,233
Rent & Water	225	0	225	321
Light Heat & Power	496	0	496	525
Insurance	1,185	0	1,185	393
Repairs & Maintenance	557	0	557	1,366
Protective Clothing	288	0	288	330
Telephone & internet	241	0	241	333
Printing postage & stationery	244	0	244	874
Subscriptions	100	0	100	0
Motor Expenses	1,571	0	1,571	1,258
Advertising	1,439	0	1,439	1,128
Accountancy Fees	300	0	300	1,158
Bank charges	0	0	0	35
Depreciation	3,373	5,493	8,866	2,647
Loss on disposal	0	0	0	997
Travel & Accommodation	134	0	134	
Total	41,255	5,493	46,748	31,027



Maria's Animal Shelter
Annual Report 2019

6. Analysis of Support and Governance Costs

	Direct	Support	Governance	2019 Total	2018 Total
	£		£	£	£
Commissions paid	0	0	3,200	3,200	2,480
Fundraising Expenses	0	0	134	134	0
Purchases	3,272	0	0	3,272	3,425
Veterinary Fees	8,430	0	0	8,430	7,749
Training	0	0	336	336	255
Wages	6,355	6,355	6,354	19,064	8,233
Rent & Water	225	0	0	225	321
Light Heat & Power	496	0	0	496	525
Insurance	0	0	1,185	1,185	393
Repairs & Maintenance	557	0	0	557	1,366
Protective Clothing	288	0	0	288	330
Telephone & internet	0	241	0	241	333
Printing postage & stationery	0	244	0	244	874
Subscriptions	100	0	0	100	0
Motor Expenses	1,571	0	0	1,571	1,258
Advertising	0	0	1,439	1,439	1,128
Accountancy Fees	0	0	300	300	1,158
Bank charges	0	0	0	0	35
Depreciation	8,866	0	0	8,866	2,647
Loss on disposal	0	0	0	0	997
Travel & Accommodation	0	134	0	134	0
Total	30,160	6,974	12,948	50,082	33,507



Maria's Animal Shelter
Annual Report 2019

7. Net outgoing resources for the period

Net outgoing resources is stated after charging	2019 Total £	2018 Total £
Depreciation and other amounts off tangible fixed assets	8,866	2,647
Independent examiners/auditors remuneration	300	1,158

8. Trustee Remuneration

Maria Mulkeen received an honorarium of £9,049 (2018 £4,813) In line with an agreement with the Charity Commission. No other Trustee received any remuneration for acting as a trustee during the current or previous year. No Trustees were paid any expenses during the current or previous year.

9. Employees

Employment costs

	2019 Total £	2018 Total £
Wages and salaries	19,064	8,233

Employee Numbers

	2019 Total	2018 Total
Charitable Activities	3	2

No employee received emoluments of more than £60,000 (2018: 0).



Maria's Animal Shelter
Annual Report 2019

10. Tangible Fixed Assets

	Freehold Land & Buildings £	Motor Vehicles £	Fixtures, Fittings & Equipment £	Total £
Cost				
At 1 January 2019	71,778	0	22,909	94,687
Additions	43,000	20,931	1,293	65,224
Disposals	0	0	0	0
Transfers	0	0	0	0
At 31 December 2019	<u>114,778</u>	<u>20,931</u>	<u>24,202</u>	<u>159,911</u>
Depreciation				
At 1 January 2019	0	0	11,516	11,516
Provided in Year	0	5,233	3,633	8,866
On Disposals	0	0	0	0
At 31 December 2019	<u>0</u>	<u>5,233</u>	<u>15,149</u>	<u>20,382</u>
Net book value at 31 December 2019	<u>114,778</u>	<u>15,698</u>	<u>9,053</u>	<u>139,529</u>
Net book value at 31 December 2018	<u>71,778</u>	<u>0</u>	<u>11,393</u>	<u>83,171</u>

11. Debtors

	2019 £	2018 £
Prepayments & Accrued Income	<u>847</u>	<u>496</u>
Total	<u>847</u>	<u>496</u>

12. Creditors: amounts falling due within one year

	2019 £	2018 £
Accrued Expenses	<u>1,607</u>	<u>2,560</u>
	<u>1,607</u>	<u>2,560</u>



Maria's Animal Shelter
Annual Report 2019

13. Related Parties

Controlling entity

The charity is controlled by the trustees.

14. Analysis of net assets between funds

Current Period	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances as at 31 December 2019 as represented by:			
Tangible Fixed Assets	79,963	59,566	139,529
Current Assets	39,875	10,672	50,547
Current Liabilities and provisions	(1,607)	0	(1,607)
Total	118,231	70,238	188,469
 Prior Period	 Unrestricted Funds £	 Restricted Funds £	 Total Funds £
Fund balances as at 31 December 2018 as represented by:			
Tangible Fixed Assets	83,171	0	83,171
Current Assets	50,763	0	50,763
Current Liabilities and provisions	(2,560)	0	(2,560)
Total	131,374	0	131,374



Maria's Animal Shelter
Annual Report 2019

15. Analysis of Unrestricted Funds

	At 1 January 2019	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2019
	£	£	£	£	£
Unrestricted Fund	185,909	40,177	(44,589)	(8,731)	118,231

	At 1 January 2018	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2018
	£	£	£	£	£
Unrestricted Fund	105,433	59,448	(33,507)	(0)	131,374

16. Restricted Funds

	At 1 January 2019	Incoming Resources	Outgoing Resource s	Transfers	At 31 December 2019
	£	£	£		£
Adoption for Pets- depreciation reserve for Van	0	20,000	5,324	931	15,607
Anthony Martin- funds received for Hospital- Unspent	0	0	0	7,800	7,800
Anthony Martin- depreciation reserve for Hospital Building	0	43,000	0	0	43,000
Tesco Bags of Help- funds received for Pathways- Unspent	0	2,872	0	0	2,872
Tesco Bags of Help- depreciation reserve for Pathways	0	1,128	169		959
	0	67,000	5,493	8,731	70,238

Of the £70,238 restricted reserves £10,672 is held for projects to be completed, £59,566 is a reserve for future depreciation charges

Prior period restricted funds had been allocated to unrestricted funds. This has been rectified through transferring £8,731 from the unrestricted fund to the restricted fund within the 2019 financial year.