

**Maria's Animal Shelter**  
**Annual Report and Financial Statements**  
**for the year ended 31 December 2018**

Wills Bingley Chartered Accountants  
St Denys House  
22 East Hill  
St Austell  
PL25 4TR

# **Maria's Animal Shelter**

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## **Maria's Animal Shelter**

**Reference and Administrative details  
for the year ended 31 December 2018**

<b>Charity name</b>	Maria's Animal Shelter
<b>Charity registration number</b>	1147719
<b>Principal office</b>	44 Parkengear Probus Truro TR2 4JT
<b>Registered office</b>	St Denys House 22 East Hill St Austell Cornwall PL25 4TR
<b>Trustees</b>	Mrs M Mulkeen  Mr P Mulkeen  Miss N Hovell  Miss R Mulkeen  Mr T Hendra  Mr A Thomas  Mrs R Thomas
<b>Accountants</b>	Wills Bingley, Chartered Accountants St Denys House 22 East Hill St Austell Cornwall, PL25 4TR

# **Maria's Animal Shelter**

## **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 2018 we have assisted in helping 244 animals (2017 - 285 animals)

There has also been a lot of information regarding the care of animals by phone or visits to the shelter. There has been a number of schools where we have gone in and done a talk or activity with the children to promote the shelter and care of the animals.

We have tried to build a hospital room for the animals but unfortunately we have not yet come across any genuine, honest builders that can do the job. The task is still ongoing.

### **Financial Review**

The financial results of the charity for the year are set out on page 6.

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.

# Maria's Animal Shelter

## Trustees Report

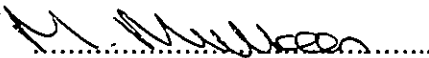
(continued)

### Future Plans

Future plans are hopefully to have the hospital room built. This will allow us to health check and register all new animals entering the shelter. It will include quarantine pens for new and ill animals, somewhere quiet and warm where they can recuperate.

Ongoing is for the charity to educate people on the welfare of small animals and how they should be kept, their diet and disease prevention.

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



Maria Mulkeen  
Trustee

Date: 

## **Maria's Animal Shelter**

### **Independent Examiner's Report to the Members on the Unaudited Accounts of Maria's Animal Shelter**

I report on the accounts for the year ended 31st December 2018, set out on pages 5 to 10.

#### **Respective responsibilities of trustees and reporting accountants**

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) 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 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 Act  
have 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.

Giles Bingley, FCA  
Wills Bingley Chartered Accountants

Dated .....

# Maria's Animal Shelter

## Statement of Financial Activities incorporating the Income and Expenditure Account for the year ended 31st December 2018

		Unrestricted Funds £	Total funds year ended 31 Dec 2018 £	Total funds year ended 31 Dec 2017 £
<b>INCOMING RESOURCES</b>				
Voluntary income	2	42,561	42,561	57,445
Incoming resources from charitable activities	3	16,887	16,887	7,496
<b>Total Incoming Resources</b>		<b>59,448</b>	<b>59,448</b>	<b>64,941</b>
<b>RESOURCES EXPENDED</b>				
Charitable activities	4	20,114	20,114	19,472
Governance costs	5	13,393	13,393	4,152
<b>Total Resources Expended</b>		<b>33,507</b>	<b>33,507</b>	<b>23,624</b>
<b>Net Movement in Funds</b>		<b>25,941</b>	<b>25,941</b>	<b>41,317</b>
Balance brought forward		105,433	105,433	64,116
<b>Balance carried forward</b>		<b>£131,374</b>	<b>£131,374</b>	<b>£105,433</b>

The statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

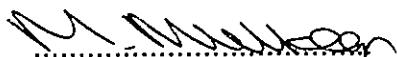
# Maria's Animal Shelter

## Balance Sheet as at 31 December 2018

	Notes	31-Dec-18 £	31-Dec-17 £
<b>Fixed Assets</b>			
Tangible assets	8	83,171	76,455
<b>Current Assets</b>			
Debtors & prepayments	9	496	597
Cash at Bank		<u>50,267</u>	<u>29,451</u>
		50,763	30,048
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	10	(2,560)	(1,070)
		<u>(2,560)</u>	<u>(1,070)</u>
<b>Current Net Assets</b>		48,203	28,977
<b>Total Assets less Current Liabilities</b>		<u>131,374</u>	<u>105,433</u>
<b>The funds of the charity</b>			
Unrestricted Funds		<u>131,374</u>	<u>105,433</u>
<b>Total Charity Funds</b>		<u>131,374</u>	<u>105,433</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the board on ..... and signed on its behalf by



Maria Mulkeen  
Trustee

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



# Maria's Animal Shelter

## Notes to the Financial Statements for the year ended 31 December 2018

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (FRSSE SORP)', effective January 2015, the Financial Reporting Standard for Smaller Entities (effective January 2015 ) and the Charities Act 2011.

#### 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 note 12.

#### 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

## Notes to the Financial Statements for the year ended 31 December 2018

### 2 Voluntary Income

	Unrestricted Funds	Total funds year ended 31 Dec 2018	Total funds year ended 31 Dec 2017
	£	£	£
<b>Donations and legacies</b>			
Appeals and donations	41,558	41,558	56,788
Gift Aid tax reclaimed	1,004	1,004	657
	<u>42,561</u>	<u>42,561</u>	<u>57,445</u>

### 3 Incoming resources from charitable activities

	Unrestricted Funds	Total funds year ended 31 Dec 2018	Total funds year ended 31 Dec 2017
	£	£	£
Entry donations	650	650	925
Adoption donations	4,503	4,503	3,610
Merchandise sales	777	777	2,626
Fundraising	125	125	231
Sponsorship / Grants	10,000	10,000	-
Boarding fees	832	832	104
	<u>16,887</u>	<u>16,887</u>	<u>7,496</u>

### 4 Total resources expended

	Charitable activities	Governance	Total funds year ended 31 Dec 2018	Total funds year ended 31 Dec 2017
	£	£	£	£
<b>Direct costs</b>				
Purchases	3,426	-	3,426	2,313
Veterinary Fees	7,749	-	7,749	8,776
	<u>11,174</u>	<u>-</u>	<u>11,174</u>	<u>11,089</u>
<b>Support costs</b>				
Commissions paid		2,480	2,480	2,045
Training		256	256	134
Wages		8,233	8,233	
Rent & Water	321	-	321	354
Light, heat and power	525	-	525	365
Insurance		393	393	371
Repairs and maintenance	1,366	-	1,366	2,608
Protective clothing	330	-	330	
Telephone and fax	333	-	333	161
Printing, postage and stationery		874	874	664
Trade subscriptions	-	-	-	
Motor expenses	1,258	-	1,258	1,641
Advertising	1,128	-	1,128	1,061
Accountancy fees		1,158	1,158	937
Bank charges	35	-	35	9
Depreciation	2,647	-	2,647	2,185
Loss on disposal	997	-	997	
	<u>8,940</u>	<u>13,393</u>	<u>22,333</u>	<u>12,536</u>
	<u>20,114</u>	<u>13,393</u>	<u>33,507</u>	<u>23,624</u>

# Maria's Animal Shelter

## Notes to the Financial Statements for the year ended 31 December 2018

### 5 Trustee' remuneration

Maria Mulkeen received an honorium of £4,813 (2017 Nil) 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.

### 6 Net Incoming resources

Net incoming resources is stated after charging:

	Year ended 31 Dec 2018	Year ended 31 Dec 2017
	£	£
Depreciation of tangible fixed assets	2,647	2,185

### 7 Employee remuneration

The average number of persons employed by the charity (including trustees) during the period was as follows:

	Year ended 31 Dec 2018	Year ended 31 Dec 2017
	£	£
Charitable activities	2	-

The aggregate payroll costs of these persons were as follows:

	Year ended 31 Dec 2018	Year ended 31 Dec 2017
	£	£
Wages & salaries	8,233	-

No employee received emoluments of more than £60,000 during the period (2017 - No. 0).

### 8 Tangible fixed assets

	Land & buildings	P&M including vehicles	Fixtures, fittings & equipment	Total
Cost	£	£	£	£
As at 01 January 2018	65,578	4,200	18,749	88,528
Additions	6,200	-	4,160	10,360
Disposals	-	4,200	-	4,200
<b>As at 31 December 2018</b>	<b>71,778</b>	<b>-</b>	<b>22,909</b>	<b>94,687</b>
<b>Depreciation</b>				
As at 01 January 2018	-	3,203	8,869	12,072
Charge for the year	-	-	2,647	2,647
On disposals	-	3,203	-	3,203
<b>As at 31 December 2018</b>	<b>-</b>	<b>0</b>	<b>11,516</b>	<b>11,516</b>
<b>Net book value</b>				
<b>As at 31 December 2018</b>	<b>71,778 -</b>	<b>0</b>	<b>11,393</b>	<b>83,171</b>
As at 01 January 2018	65,578	997	9,880	76,455

# Maria's Animal Shelter

## Notes to the Financial Statements for the year ended 31 December 2018

### 9 Debtors

	Year ended 31 Dec 2018	Year ended 31 Dec 2017
	£	£
Other debtors	116	52
Prepayments	380	545
	<u>496</u>	<u>597</u>

### 10 Creditors: Amounts falling due within one year

	Year ended 31 Dec 2018	Year ended 31 Dec 2017
	£	£
Trade creditors	-	-
Accruals	2,560	1,070
	<u>2,560</u>	<u>1,070</u>

### 11 Related parties

#### Controlling entity

The charity is controlled by the trustees.

#### Related party transactions

At the 31 December 2018, in other debtors, is an amount of £116 due to the charity from Mrs M Mulkeen. This was received by the charity after the year end.

### 12 Analysis of funds

	At 01 January 2018	Incoming resources	Resources expended	At 31 December 2018
	£	£	£	£
<b>General funds</b>				
Unrestricted income fund	105,433	59,448	(33,507)	131,374

### 13 Net assets by fund

	Unrestricted Funds	Total funds year ended 31 Dec 2018	Total funds year ended 31 Dec 2017
	£	£	£
Tangible assets	83,171	83,171	76,455
Current assets	50,763	50,763	30,048
Creditors: Amounts falling due within one year	(2,560)	(2,560)	(1,070)
Net assets	<u>131,374</u>	<u>131,374</u>	<u>105,433</u>