

MARIAS ANIMAL SHELTER

England & Wales · Charity number 1147719

Details

Status Registered

Legal form Other

Registered 2012-06-18

Register [View on the Charity Commission register](#)

Contact

Address 44 Park en Gear Vean
Probus
Truro
TR2 4JT

Phone 07980951540

Email mariasanimalshelter@hotmail.com

Website mariasanimalshelter.com

Activities

Objects: 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.

Activities: Marias Animal Shelter is based in Probus. As a charity we try to help as many animals as possible, who have been abandoned, abused, neglected or are unwanted. The farm animals that have entered the shelter will stay with us for life, whereas the small animals, when ready will be put up for adoption. If for any reason they cannot be re-homed, they will stay at the shelter for life.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£119,405	£84,443	-	-
2023-12-31	£83,249	£98,823	-	-
2022-12-31	£84,010	£79,188	-	-
2021-12-31	£70,354	£65,391	-	-
2020-12-31	£77,769	£68,030	-	-

Trustees

Name	Role	Appointed
PAUL MULKEEN	Chair	2012-06-03
Georgina Wilkes		2023-05-26
Julie Day-de Boer		2026-05-21
MARIA MULKEEN		2012-06-03
REBECCA MULKEEN		2012-06-03

MARIAS ANIMAL SHELTER

England & Wales - Charity number 1147719

Accounts



Charity number: 1147719

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



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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
Mr P Mulkeen
Miss R Mulkeen
Mrs G Wilkes
Mr A Thomas (Resigned 27.06.2025)
Mrs R Thomas (Resigned 27.06.2025)

Independent examiner: Michelle Dash
2 Trevanion Court
Truro
TR1 3RE



Maria's Animal Shelter
Annual Report 2024

Trustees Report

The Trustees are pleased to present their report and the accounts for the year ended 31 December 2024 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, grant funders 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 1st January to December 2024, we have assisted in helping 289 animals (2023 – 213 animals), some of whom were neglected, and some of whom who were handed in due to their owners no longer being able to care for them.

The biggest and most challenging incident in the year was when we received a call out to a hoarding case in September 2024. 154 guinea pigs and rabbits were found to be living in very poor conditions. The shelter did not have the capacity to take all of the rescued animals, but 55 guinea pigs and 6 rabbits were taken in, with the remainder being placed in other rescue centres around the UK.



Maria's Animal Shelter
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Trustees Report continued:

Activities and Achievements continued:

The strain on the resources of the shelter was profound, with all of the animals requiring medical treatment to one degree or another. We put out a plea to the general public for financial support and they responded generously, donating a little over £18,000 within 2 months of the rescue. We could not have managed without this support and are extremely grateful to those who could help at this very difficult time.

We were successful in rehoming 238 (2023 -184) animals during the year and continued to raise income for the charity via the boarding service we offer, although this was negatively impacted by the hoarding case due to space.

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.

- Unrestricted reserves at 31 December 2024 were £172,538 (2023: £132,060)
- This level of reserves are maintained to keep the charity running in the event of reduced incoming resources.
- Restricted reserves show a movement deficit of £5.5k (2023: £5.8k) for the year, after charging £5.5k depreciation. Of our £40k restricted reserves, £40k will be drawn down in depreciation of assets over the next few years, there is no cash held pending completion of funded projects.

We are pleased to be able to report a significant upturn in net income in 2024. A combination of increased income, and a more concentrated control of costs, resulted in a surplus of £34,962 in 2024 vs a loss of £15,574 which we sadly suffered in 2023.

The social media plea for the hoarding case brought in much needed income during this time, and the media coverage enabled us to reach new supporters. In addition to this, we also received a very generous legacy donation of £14,829, which gave us a boost towards the end of 2024. We are enormously grateful to all those who continue to support us.



Maria's Animal Shelter
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Trustees Report continued:

Future Plans

Our charity relies solely on the generosity of the General Public, and despite the improved financial position at 31 December 2024, the continued volatility in the economic climate means that we have decided to continue with the postponement of any significant projects in 2025. Our focus will be to contain costs as much as possible and continually find ways to increase donations and raise public awareness of our charity aims and objectives.

Our overall aim for the coming year will be to continue to rescue, treat and re-home as many animals as our resources allow and provide high quality care for those who are permanent residents of the Shelter.

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

.....
Maria Mulkeen
Trustee

Date.....20/09/2025.....



Maria's Animal Shelter
Annual Report 2024

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 above charity for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have not accepted payment for my services.



Michelle Dāsh FCCA
Dated: 20/09/2025



Maria's Animal Shelter
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Statement of Financial Activity

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Prior Period Funds 2023 £
Income and Endowments from					
Donations, Legacies & Grants	2	84,084	19,076	103,160	70,354
Charitable Activities	3	16,245	0	16,245	12,895
Total		100,329	19,076	119,405	83,249
Resources Expended					
Expenditure on:					
Raising funds	4	2,214	0	2,214	1,975
Charitable Activities	5/6	57,637	24,592	82,229	96,848
Total		59,851	24,592	84,443	98,823
Net income/(expenditure) before transfers		40,478	(5,516)	34,962	(15,574)
Transfers between funds		0	0	0	0
Total funds brought forward		132,060	45,467	177,527	193,101
Total funds carried forward		172,538	39,951	212,489	177,527



Maria's Animal Shelter
Annual Report 2024

Statement of Financial Activity

To 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Prior Period Funds 2022 £
Income and Endowments from					
Donations & Grants	2	59,354	11,000	70,354	72,193
Charitable Activities	3	12,895	0	12,895	11,817
Total		72,249	11,000	83,249	84,010
Resources Expended					
Expenditure on:					
Raising funds	4	1,975	0	1,975	1,825
Charitable Activities	5/6	80,007	16,841	96,848	77,363
Total		81,982	16,841	98,823	79,188
Net income/(expenditure) before transfers		(9,733)	(5,841)	(15,574)	4,822
Transfers between funds		0	0	0	0
Total funds brought forward		141,793	51,308	193,101	188,279
Total funds carried forward		132,060	45,467	177,527	193,101



Maria's Animal Shelter
Annual Report 2024

Balance Sheet

	Note	Total Funds 2024 £	Prior Period Funds 2023 £
Fixed Assets:			
Tangible Assets	10	94,463	104,040
Total Fixed Assets		94,463	104,040
Current Assets:			
Debtors & prepayments	11	3,861	1,156
Cash at bank & in hand		114,529	77,379
Total current assets		118,390	78,535
Liabilities:			
Creditors: amounts falling due within 12 months	12	(364)	(5,048)
Net current assets		118,026	73,487
Total assets less current liabilities		212,489	177,527
The funds of the charity			
Restricted income funds	16	39,951	45,467
Unrestricted funds	15	172,538	132,060
Total charity funds		212,489	177,527

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.

The financial statements were approved by the board on:

And signed on its behalf by:

Maria Mulkeen
Trustee



Maria's Animal Shelter
Annual Report 2024

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.



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Notes to the Financial Statements continued:

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 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
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2. Income from Donations & Grants

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Grants	6,000	13,900	19,900	19,500
Legacies	14,829	0	14,829	0
Donations	63,255	5,176	68,431	50,854
Total	84,084	19,076	103,160	70,354

3. Income from Charitable Activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Adoption donations	3,079	0	3,079	2,128
Fundraising	9,758	0	9,758	6,229
Sponsorship	1,731	0	1,731	2,184
Boarding fees	1,677	0	1,677	2,354
Total	16,245	0	16,245	12,895



Maria's Animal Shelter
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4. Cost of Raising Funds

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Costs of Raising Funds				
Commissions paid	1,990	0	1,990	1,975
Fundraising Expenses	224	0	224	0
Total	2,214	0	2,214	1,975

5. Cost of Charitable Activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Charitable Activities				
Purchases	1,398	765	2,163	2,117
Veterinary Fees	8,215	12,921	21,136	24,472
Training	258	0	258	221
Wages	33,571	5,100	38,671	43,951
Rent & Water	527	0	527	191
Light Heat & Power	660	290	950	2,328
Insurance	828	0	828	1,068
Repairs & Maintenance	3,261	0	3,261	5,752
Business Services	911	0	911	2,949
Telephone & internet	347	0	347	269
Protective Clothing	116	0	116	266
Printing postage & stationery	235	0	235	634
Subscriptions	140	0	140	96
Motor Expenses	1,958	0	1,958	2,047
Advertising	736	0	736	395
Computer costs	330	0	330	74
Sundry	85	0	85	0
Depreciation	4,061	5,516	9,577	10,019
Total	57,637	24,592	82,229	96,848



Maria's Animal Shelter
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6. Analysis of Support and Governance Costs

	Direct	Support	Governance	2024 Total	2023 Total
	£	£	£	£	£
Commissions Paid	0	0	1,990	1,990	1,975
Fundraising Expenses	224	0	0	224	0
Purchases	2,163	0	0	2,163	2,117
Veterinary Fees	21,136	0	0	21,136	24,472
Training	0	258	0	258	221
Wages	12,891	12,890	12,890	38,671	43,951
Rent & Water	527	0	0	527	191
Light Heat & Power	950	0	0	950	2,328
Insurance	828	0	0	828	1,068
Repairs & Maintenance	3,261	0	0	3,261	5,752
Business Services	0	911	0	911	2,949
Telephone & internet	0	347	0	347	269
Protective Clothing	116	0	0	116	266
Printing postage & stationery	0	235	0	235	634
Subscriptions	140	0	0	140	96
Motor Expenses	1,958	0	0	1,958	2,047
Advertising	0	0	736	736	395
Computer costs	0	330	0	330	74
Sundry	0	85	0	85	0
Depreciation	9,577	0	0	9,577	10,019
Total	53,771	15,056	15,616	84,443	98,823



Maria's Animal Shelter
Annual Report 2024

7. Net outgoing resources for the period

Net outgoing resources is stated after charging	2024 Total	2023 Total
	£	£
Depreciation and other amounts off tangible fixed assets	9,577	10,019

8. Trustee Remuneration

Maria Mulkeen received an honorarium of £12,257 (2023 £12,736) 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	2024 Total	2023 Total
	£	£
Wages and salaries	38,671	43,951

A donation was received in the year of £3,300 to be used specifically for the purposes of paying wages.

Employee Numbers	2024 Total	2023 Total
Charitable Activities	6	4

No employee received emoluments of more than £60,000 in 2024 or 2023



Maria's Animal Shelter
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10. Tangible Fixed Assets

	Land & Buildings	Motor Vehicles	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 January 2024	125,683	20,931	28,385	174,999
Additions	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
At 31 December 2024	<u>125,683</u>	<u>20,931</u>	<u>28,385</u>	<u>174,999</u>
Depreciation				
At 1 January 2024	29,137	15,964	25,858	70,959
Provided in Year	7,284	1,242	1,051	9,577
On Disposals	0	0	0	0
At 31 December 2024	<u>36,421</u>	<u>17,206</u>	<u>26,909</u>	<u>80,536</u>
Net book value at 31 December 2024	<u>89,262</u>	<u>3,725</u>	<u>1,476</u>	<u>94,463</u>
Net book value at 31 December 2023	<u>96,546</u>	<u>4,967</u>	<u>2,527</u>	<u>104,040</u>

11. Debtors

	2024	2023
	£	£
Prepayments & Accrued Income	3,861	1,156
Total	<u>3,861</u>	<u>1,156</u>



Maria's Animal Shelter
Annual Report 2024

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accrued Expenses	364	5,048
	<u>364</u>	<u>5,048</u>

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 2024 as represented by:			
Tangible Fixed Assets	54,512	39,951	94,463
Current Assets	118,390	0	118,390
Current Liabilities and provisions	(364)	0	(364)
Total	<u>172,538</u>	<u>39,951</u>	<u>212,489</u>
Prior Period	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances as at 31 December 2023 as represented by:			
Tangible Fixed Assets	58,573	45,467	104,040
Current Assets	78,535	0	78,535
Current Liabilities and provisions	(5,048)	0	(5,048)
Total	<u>132,060</u>	<u>45,467</u>	<u>177,527</u>



Maria's Animal Shelter
Annual Report 2024

15. Analysis of Unrestricted Funds

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2024
	£	£	£	£	£
Unrestricted Fund	132,060	100,329	(59,851)	0	172,538
Prior Period	At 1 January 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2023
	£	£	£	£	£
Unrestricted Fund	141,793	72,249	(81,982)	0	132,060

16. Restricted Funds

2024

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2024
	£	£	£	£	£
Adoption for Pets- depreciation reserve for Van	4,967	0	1,242	0	3,725
The Anthony V. Martin Foundation - depreciation reserve for Hospital Building	36,218	0	2,605	0	33,613
Tesco Bags of Help- depreciation reserve for Pathways	282	0	169	0	113
Awards for All - Depreciation Reserve for Pathways	4,000	0	1,500	0	2,500
Animal Friends Pet Insurance - revenue funding	0	2,000	2,000	0	0
The Marchig Trust - revenue funding	0	8,000	8,000	0	0
Pets at Home - revenue funding	0	3,900	3,900	0	0
Donation towards wages	0	5,100	5,100	0	0
Donation towards vet	0	76	76	0	0
	<u>45,467</u>	<u>19,076</u>	<u>24,592</u>	<u>0</u>	<u>39,951</u>

Of the £39,951 restricted reserves £ 39,951 is a reserve for future depreciation charges



Maria's Animal Shelter
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2023	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
Adoption for Pets- depreciation reserve for Van	6,532	0	1,565	0	4,967
The Anthony V. Martin Foundation - depreciation reserve for Hospital Building	38,824	0	2,606	0	36,218
Tesco Bags of Help- depreciation reserve for Pathways	452	0	170	0	282
Awards for All- Depreciation Reserve for Pathways	5,500	0	1,500	0	4,000
Petplan- revenue funding	0	4,000	4,000	0	0
Pets at Home - revenue funding	0	5,000	5,000	0	0
Animal Defence - revenue funding	0	2,000	2,000	0	0
	51,308	11,000	16,841	0	45,467

Of the £45,467 restricted reserves £45,467 is a reserve for future depreciation charges

MARIAS ANIMAL SHELTER

England & Wales - Charity number 1147719

Accounts



Charity number: 1147719

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



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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
Mr P Mulkeen
Miss R Mulkeen
Mr A Thomas
Mrs R Thomas
Mrs G Wilkes

Independent examiner: Michelle Dash
2 Trevanion Court
Truro
TR1 3RE



Maria's Animal Shelter
Annual Report 2023

Trustees Report

The Trustees are pleased to present their report and the accounts for the year ended 31 December 2023 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, grant funders 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 1st January to December 2023, we have assisted in helping 213 animals (2022 – 253 animals), some of whom were neglected, and some of whom who were handed in due to their owners no longer being able to care for them for one reason or another.

Although the number of incoming animals has dropped this year compared with 2022, we still have a huge amount on the waiting list. Sadly due to the fewer number of people being able to donate their time in a volunteer capacity, we are restricted with the number of animals we are able to care for.

We rehomed 184 animals during the year and continued to raise income for the charity via the boarding service we offer.



Maria's Animal Shelter
Annual Report 2023

Trustees Report continued:

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.

- Unrestricted reserves at 31 December 2023 were £132,061 (2022: £141,793)
- This level of reserves are maintained to keep the charity running in the event of reduced incoming resources.
- Restricted reserves show a movement deficit of £5.8k (2022: £6.5k) for the year, after charging £5.8k depreciation. Of our £45k restricted reserves, £45k will be drawn down in depreciation of assets over the next few years, there is no cash held pending completion of funded projects.

With the outgoing Covid pandemic and the incoming cost of living crisis, we continue to face challenges. We noticed a decline in donations and sponsorships in 2023. Despite this we managed to maintain the overall income received versus 2022 due to increased income in other activities such as adoptions and boarding fees.

The increased need for staff due to a decline in volunteers, and the continual increase in veterinary costs have impacted the reserves in 2023.

Future Plans

Significant projects have been put on hold while we consolidate our finances during this economic testing time. Our focus is to contain costs as much as possible and will continue to find ways to increase donations and raise public awareness of our charity aims and objectives.

Our overall aim for the coming year will be to continue to rescue, treat and re-home as many animals as our resources allow and provide high quality care for those who are permanent residents of the Shelter.

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


Maria Mulkeen
Trustee

Date...23/10/24



Maria's Animal Shelter
Annual Report 2023

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 above charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

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.

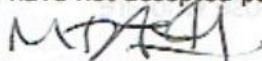
Independent examiner's statement

"I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have not accepted payment for my services.


Michelle Dash FCCA
Dated: 19/10/24



Maria's Animal Shelter
Annual Report 2023

Statement of Financial Activity

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Prior Period Funds 2022 £
Income and Endowments from					
Donations & Grants	2	59,354	11,000	70,354	72,193
Charitable Activities	3	12,895	0	12,895	11,817
Total		72,249	11,000	83,249	84,010
Resources Expended					
Expenditure on:					
Raising funds	4	1,975	0	1,975	1,825
Charitable Activities	5/6	80,007	16,841	96,848	77,363
Total		81,982	16,841	98,823	79,188
Net income/(expenditure) before transfers		(9,733)	(5,841)	(15,574)	4,822
Transfers between funds		0	0	0	0
Total funds brought forward		141,793	51,308	193,101	188,279
Total funds carried forward		132,061	45,467	177,527	193,101



Maria's Animal Shelter
Annual Report 2023

Statement of Financial Activity

To 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Prior Period Funds 2021 £
Income and Endowments from					
Donations & Grants	2	56,043	16,151	72,193	59,466
Charitable Activities	3	11,817	0	11,817	10,807
Total		67,859	16,151	84,010	70,273
Resources Expended					
Expenditure on:					
Raising funds	4	1,825	0	1,825	1,847
Charitable Activities	5/6	54,730	22,633	77,363	78,355
Total		56,555	22,633	79,188	80,202
Net income/(expenditure) before transfers		11,304	(6,482)	4,822	(9,929)
Transfers between funds		0	0	0	0
Total funds brought forward		130,489	57,790	188,279	198,208
Total funds carried forward		141,793	51,308	193,101	188,279



Maria's Animal Shelter
Annual Report 2023

Balance Sheet

	Note	Total Funds 2023 £	Prior Period Funds 2022 £
Fixed Assets:			
Tangible Assets	10	104,040	113,880
Total Fixed Assets		104,040	113,880
Current Assets:			
Debtors & prepayments	11	1,156	1,015
Cash at bank & in hand		77,379	78,206
Total current assets		78,535	79,221
Liabilities:			
Creditors: amounts falling due within 12 months	12	(5,047)	0
Net current assets		73,487	79,221
Total assets less current liabilities		177,527	193,101
The funds of the charity			
Restricted income funds	16	45,467	51,308
Unrestricted funds	15	132,061	141,793
Total charity funds		177,527	193,101

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.

The financial statements were approved by the board on:

And signed on its behalf by:

Maria Mulkeen

Trustee



Maria's Animal Shelter
Annual Report 2023

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

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 2023

Notes to the Financial Statements continued:

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 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 2023

2. Income from Donations & Grants

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Grants	8,500	11,000	19,500	18,537
Donations	50,854	0	50,854	53,656
Total	59,354	11,000	70,354	72,193

3. Income from Charitable Activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Adoption donations	2128	0	2128	952
Fundraising	6,229	0	6,229	6,233
Sponsorship	2,184	0	2,184	3,270
Boarding fees	2,354	0	2,354	1,362
Total	12,895	0	12,895	11,817



Maria's Animal Shelter
Annual Report 2023

4. Cost of Raising Funds

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Costs of Raising Funds				
Commissions paid	1,975	0	1,975	1,825
Total	1,975	0	1,975	1,825

5. Cost of Charitable Activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Charitable Activities				
Purchases	2,117	0	2,117	3,801
Veterinary Fees	15,472	9,000	24,472	19,016
Training	221	0	221	0
Wages	43,951	0	43,951	32,232
Rent & Water	191	0	191	525
Light Heat & Power	2,328	0	2,328	726
Insurance	1,068	0	1,068	991
Repairs & Maintenance	3,752	2,000	5,752	3,347
Business Services	2,949	0	2,949	1046
Telephone & internet	269	0	269	310
Protective Clothing	266	0	266	0
Printing postage & stationery	634	0	634	154
Subscriptions	96	0	96	16
Motor Expenses	2,047	0	2,047	1,692
Advertising	395	0	395	1,324
Computer costs	74	0	74	150
Sundry	0	0	0	265
Depreciation	4,178	5,841	10,019	11,768
Total	80,007	16,841	96,848	77,363



Maria's Animal Shelter
Annual Report 2023

6. Analysis of Support and Governance Costs

	Direct £	Support £	Governance £	2023 Total £	2022 Total £
Commissions paid	0	0	1,975	1,975	1,825
Purchases	2,117	0	0	2,117	3,801
Veterinary Fees	24,472	0	0	24,472	19,016
Training	221	0	0	221	0
Wages	14,650	14,650	14,650	43,951	32,232
Rent & Water	191	0	0	191	525
Light Heat & Power	2,328	0	0	2,328	726
Insurance	1,068	0	0	1,068	991
Repairs & Maintenance	5,752	0	0	5,752	3,347
Business Services	0	2,949	0	2,949	1046
Telephone & internet	0	269	0	269	310
Protective Clothing	266	0	0	266	0
Printing postage & stationery	0	634	0	634	154
Subscriptions	96	0	0	96	16
Motor Expenses	2,047	0	0	2,047	1,692
Advertising	0	0	395	395	1,324
Computer costs	0	74	0	74	150
Sundry	0	0	0	0	265
Depreciation	10,019	0	0	10,019	11,768
Total	63,226	18,576	17,020	98,823	79,188



Maria's Animal Shelter
Annual Report 2023

7. Net outgoing resources for the period

Net outgoing resources is stated after charging	2023 Total	2022 Total
	£	£
Depreciation and other amounts off tangible fixed assets	10,019	11,768

8. Trustee Remuneration

Maria Mulkeen received an honorium of £12,736 (2022 £10,747) 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

	2023 Total	2022 Total
	£	£
Wages and salaries	43,951	32,232

Employee Numbers

	2023 Total	2022 Total
Charitable Activities	4	4

No employee received emoluments of more than £60,000 in 2023 or 2022



Maria's Animal Shelter
Annual Report 2023

10. Tangible Fixed Assets

	Freehold Land & Buildings	Motor Vehicles	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 January 2023	125,683	20,931	28,206	174,820
Additions	0	0	179	179
Disposals	0	0	0	0
Transfers	0	0	0	0
At 31 December 2023	<u>125,683</u>	<u>20,931</u>	<u>28,385</u>	<u>174,999</u>
Depreciation				
At 1 January 2023	21,853	14,308	24,779	60,940
Provided in Year	7,284	1,656	1,080	10,019
On Disposals	0	0	0	0
At 31 December 2023	<u>29,137</u>	<u>15,964</u>	<u>25,858</u>	<u>70,959</u>
Net book value at 31 December 2023	<u>96,546</u>	<u>4,967</u>	<u>2,527</u>	<u>104,040</u>
Net book value at 31 December 2022	<u>103,830</u>	<u>6,623</u>	<u>3,427</u>	<u>113,880</u>

11. Debtors

	2023	2022
	£	£
Prepayments & Accrued Income	1,156	1,015
Total	<u>1,015</u>	<u>1,068</u>



Maria's Animal Shelter
Annual Report 2023

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accrued Expenses	5,047	0
	<u>5,047</u>	<u>0</u>

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 2023 as represented by:			
Tangible Fixed Assets	58,573	45,467	104,040
Current Assets	78,535	0	78,535
Current Liabilities and provisions	(5,047)	0	(5,047)
Total	<u>132,060</u>	<u>45,467</u>	<u>177,527</u>
Prior Period	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances as at 31 December 2022 as represented by:			
Tangible Fixed Assets	62,572	51,308	113,880
Current Assets	79,221	0	79,221
Current Liabilities and provisions	0	0	0
Total	<u>141,793</u>	<u>51,308</u>	<u>193,101</u>



Maria's Animal Shelter
Annual Report 2023

15. Analysis of Unrestricted Funds

	At 1 January 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2023
	£	£	£	£	£
Unrestricted Fund	141,793	72,249	(81,982)	0	132,061

	At 1 January 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2022
	£	£	£	£	£
Unrestricted Fund	130,489	67,859	(56,555)	0	141,793

16. Restricted Funds

2023

	At 1 January 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2023
	£	£	£	£	£
Adoption for Pets- depreciation reserve for Van	6,532	0	1,565	0	4,967
The Anthony V. Martin Foundation - depreciation reserve for Hospital Building	38,824	0	2,606	0	36,218
Tesco Bags of Help- depreciation reserve for Pathways	452	0	170	0	282
Awards for All- Depreciation Reserve for Pathways	5,500	0	1,500	0	4,000
Petplan- revenue funding	0	4,000	4,000	0	0
Pets at Home - revenue funding	0	5,000	5,000	0	0
Animal Defence - revenue funding	0	2,000	2,000	0	0
	<u>51,308</u>	<u>11,000</u>	<u>16,841</u>	<u>0</u>	<u>45,467</u>

Of the £45,467 restricted reserves £45,467 is a reserve for future depreciation charges



Maria's Animal Shelter
Annual Report 2023

2022	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2022 £
Adoption for Pets- depreciation reserve for Van	8,739	0	2,207	0	6,532
The Anthony V. Martin Foundation - depreciation reserve for Hospital Building	41,429	0	2,605	0	38,824
Tesco Bags of Help- depreciation reserve for Pathways	621	0	169	0	452
ADF Pet Grant- revenue funding	0	2,000	2,000	0	0
Animal Friends - revenue funding	0	2,000	2,000	0	0
Marchig Animal Welfare Trust- revenue funding	0	6,000	6,000	0	0
Betty Phillips Charitable Trust - revenue funding	0	2,000	2,000	0	0
Awards for All- Depreciation Reserve for Pathways	7,000	0	1,500	0	5,500
Newsletters	0	537	537	0	0
Anonymous donation for wages	0	3,614	3,614	0	0
	57,789	16,151	22,632	0	51,308

Of the £51,308 restricted reserves £51,308 is a reserve for future depreciation charges

MARIAS ANIMAL SHELTER

England & Wales - Charity number 1147719

Accounts



Charity number: 1147719

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**



Maria's Animal Shelter
Annual Report 2022

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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
Mr A Thomas
Mr T Hendra
Mrs R Thomas

Mr P Mulkeen
Miss R Mulkeen

Independent examiner

Michelle Dash
2 Trevanion Court
Truro
TR1 3RE



Maria's Animal Shelter
Annual Report 2022

Trustees Report

The Trustees are pleased to present their report and the accounts for the year ended 31 December 2022 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 1st January to December 2022, we have assisted in helping 253 animals (2021 – 259 animals).

Activities over the year has been to help post Covid abandonments and critical animal cruelty cases that need rehoming. A few fundraising activities have been held but we are short of volunteers, so it is a struggle for us at present. This has been exasperated by the current financial crisis meaning people have less money and time for volunteering.



Maria's Animal Shelter
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This year there have been no new apprentices. We have four paid part time members of staff which is costing the charity a lot of money but still falls short of optimum staff. The charity has become extremely busy and need reliable staff to work efficiently.

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.

- Unrestricted reserves as at 31st December 2022 were £141,793 (2021: £130,490)
- This level of reserves are maintained to keep the charity running in the event of reduced incoming resources.
- Restricted reserves show a deficit of £6.5k (2021: £8k) after charging £6.5k depreciation. Of our £57k restricted reserves, £57k will be drawn down in depreciation of assets over the next few years, there is no cash held pending completion of funded projects.

Future Plans

We are currently hoping that the financial aspect of the charity improves with regard to donations, events and funds. This would help pay costs for staff and encourage volunteers which we need far more than we have at this present time.

Our overall aim for the coming year will be to continue to rescue, treat and re-home as many animals as our resources allow and provide high quality care for those who are permanent residents of the Shelter. Approved by the Trustees and signed on behalf of the trustees by:

.....Maria Mulkeen.....

Maria Mulkeen
Trustee

Date.....08/08/2023.....



Maria's Animal Shelter
Annual Report 2022

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 2022.

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.

I have not accepted payment for my services.

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.



Maria's Animal Shelter
Annual Report 2022

Michelle Dash FCCA
Dated:



Maria's Animal Shelter
Annual Report 2022

Statement of Financial Activity

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Prior Period Funds 2021 £
Income and Endowments from					
Donations & Grants	2	56,042	16,151	72,193	59,466
Charitable Activities	3	11,817	0	11,817	10,807
Total		67,859	16,151	84,010	70,273
Resources Expended					
Expenditure on:					
Raising funds	4	1,825	0	1,825	1,847
Charitable Activities	5/6	54,730	22,633	77,363	78,355
Total		56,555	22,633	79,188	80,202
Net income/(expenditure) before transfers		11,304	(6,482)	4,822	(9,929)
Transfers between funds		0	0	0	0
Total funds brought forward		130,489	57,790	188,279	198,208
Total funds carried forward		141,793	51,308	193,101	188,279



Maria's Animal Shelter
Annual Report 2022

Statement of Financial Activity

to 31st December 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Prior Period Funds 2020
	£	£	£	£
Income and Endowments from				
Donations & Grants	35,466	24,000	59,466	70,827
Charitable Activities	10,807	0	10,807	6,942
Total	46,273	24,000	70,273	77,769
Resources Expended				
Expenditure on:				
Raising funds	1,847	0	1,847	4,390
Charitable Activities	46,114	32,241	78,355	63,640
Total	47,961	32,241	80,202	68,030
Net income/(expenditure) before transfers	(1,688)	(8,241)	(9,929)	9,739
Transfers between funds	0	0	0	0
Total funds brought forward	132,178	66,030	198,208	188,469
Total funds carried forward	130,489	57,790	188,279	198,208



Maria's Animal Shelter
Annual Report 2022

Balance Sheet

	Note	Total Funds 2022	Prior Period Funds 2021
Fixed Assets:		£	£
Tangible Assets	10	113,880	124,379
Total Fixed Assets		113,880	124,380
Current Assets:			
Debtors & prepayments	11	1,015	1,068
Cash at bank & in hand		78,206	63,131
Total current assets		79,221	64,199
Liabilities:			
Creditors: amounts falling due within 12 months	12	0	(300)
Net current assets		79,221	63,899
Total assets less current liabilities		193,101	188,279
The funds of the charity			
Restricted income funds	16	51,308	57,789
Unrestricted funds	15	141,793	130,490
Total charity funds		193,101	198,279

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.

The financial statements were approved by the board on:

And signed on its behalf by:

Maria Mulkeen
Trustee



Maria's Animal Shelter
Annual Report 2022

Notes to the Financial Statements

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

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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.



Maria's Animal Shelter
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Further details of each fund are disclosed in notes 14, 15 and 16.

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 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 2022

2. Income from Donations & Grants

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Grants	6,000	12,537	18,537	24,000
Donations	50,042	3,614	53,656	35,466
Total	56,042	16,151	72,193	59,466

3. Income from Charitable Activities

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Adoption donations	952	0	952	790
Fundraising	6,233	0	6,233	3,196
Sponsorship	3,270	0	3,270	5,597
Boarding fees	1,362	0	1,362	1,224
Total	11,817	0	11,817	10,807



Maria's Animal Shelter
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4. Cost of Raising Funds

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Costs of Raising Funds				
Commissions paid	1,825	0	1,825	1,847
Total	1,825	0	1,825	1,847

5. Cost of Charitable Activities

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Charitable Activities				
Purchases	3,801	0	3,801	3,701
Veterinary Fees	7,016	12,000	19,016	19,153
Training	0	0	0	233
Wages	28,618	3,614	32,232	33,134
Rent & Water	525	0	525	395
Light Heat & Power	726	0	726	1,160
Insurance	991	0	991	1,261
Repairs & Maintenance	3,347	0	3,347	1,647
Business Services	1,046	0	1,046	0
Telephone & internet	310	0	310	279
Printing postage & stationery	154	0	154	131
Subscriptions	16	0	16	40
Motor Expenses	1,692	0	1,692	1,886
Advertising	787	537	1,324	1,310
Computer costs	150	0	150	163
Sundry	265	0	265	0
Depreciation	5,286	6,482	11,768	13,862
Total	54,730	22,633	77,363	78,355



Maria's Animal Shelter
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6. Analysis of Support and Governance Costs

	Direct	Support	Governance	2022 Total	2021 Total
	£		£	£	£
Commissions paid	0	0	1,825	1,825	1,847
Purchases	3,801	0	0	3,801	3,701
Veterinary Fees	19,016	0	0	19,016	19,153
Training	0	0	0	0	233
Wages	10,744	10,744	10,744	32,232	33,134
Rent & Water	525	0	0	525	395
Light Heat & Power	726	0	0	726	1,160
Insurance	991	0	0	991	1,261
Repairs & Maintenance	3,347	0	0	3,347	1,647
Business Services	0	1,046	0	1,046	0
Telephone & internet	0	310	0	310	279
Printing postage & stationery	0	154	0	154	131
Subscriptions	16	0	0	16	40
Motor Expenses	1,692	0	0	1,692	1,886
Advertising	0	0	1,324	1,324	1,310
Computer costs	0	150	0	150	163
Sundry	0	265	0	265	0
Depreciation	11,768	0	0	11,768	13,862
Total	52,626	12,669	13,893	79,188	80,202



Maria's Animal Shelter
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7. Net outgoing resources for the period

Net outgoing resources is stated after charging	2022 Total	2021 Total
	£	£
Depreciation and other amounts off tangible fixed assets	11,768	13,862
Independent examiners remuneration	0	0

8. Trustee Remuneration

Maria Mulkeen received an honorium of **£9,987** (2022 £9,987) 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

	2022 Total	2021 Total
	£	£
Wages and salaries	32,232	33,134

Employee Numbers

	2022 Total	2021 Total
Charitable Activities	3	3

No employee received emoluments of more than £60,000 in 2022 or 2021



Maria's Animal Shelter
Annual Report 2022

10. Tangible Fixed Assets

	Freehold Land & Buildings £	Motor Vehicles £	Fixtures, Fittings & Equipment £	Total £
Cost				
At 1 January 2022	125,683	20,931	26,937	173,551
Additions	0	0	1,269	1,269
Disposals	0	0	0	0
Transfers	0	0	0	0
At 31 December 2022	<u>125,683</u>	<u>20,931</u>	<u>28,206</u>	<u>174,820</u>
Depreciation				
At 1 January 2022	14,569	12,101	22,502	49,171
Provided in Year	7,285	1,959	2,524	11,768
On Disposals	0	0	0	0
At 31 December 2022	<u>21,854</u>	<u>14,060</u>	<u>25,026</u>	<u>60,940</u>
Net book value at 31 December 2022	<u>103,829</u>	<u>6,871</u>	<u>3,180</u>	<u>113,880</u>
Net book value at 31 December 2021	<u>111,114</u>	<u>8,830</u>	<u>4,435</u>	<u>124,379</u>

11. Debtors

	2022 £	2021 £
Prepayments & Accrued Income	<u>1,015</u>	<u>1,068</u>
Total	<u>1,015</u>	<u>1,068</u>

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accrued Expenses	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>



Maria's Animal Shelter
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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 2022 as represented by:			
Tangible Fixed Assets	62,572	51,308	113,880
Current Assets	79,221	0	79,221
Current Liabilities and provisions	0	0	0
Total	141,793	51,308	193,101

Prior Period	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances as at 31 December 2021 as represented by:			
Tangible Fixed Assets	66,590	57,789	124,379
Current Assets	64,199	0	64,199
Current Liabilities and provisions	(300)	0	(300)
Total	130,489	57,789	188,278



Maria's Animal Shelter
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15. Analysis of Unrestricted Funds

	At 1 January 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2022
	£	£	£	£	£
Unrestricted Fund	130,489	67,859	(56,555)	0	141,793

	At 1 January 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2021
	£	£	£	£	£
Unrestricted Fund	132,178	46,272	(47,961)	0	130,489

16. Restricted Funds

	At 1 January 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2022
	£	£	£		£
Adoption for Pets- depreciation reserve for Van	8,739	0	2,207		6,532
The Anthony V. Martin Foundation - depreciation reserve for Hospital Building	41,429	0	2,605		38,824
Tesco Bags of Help- depreciation reserve for Pathways	621	0	169		452
ADF Pet Grant- revenue funding	0	2,000	2,000		0
Animal Friends - revenue funding	0	2,000	2,000		0
Marchig Animal Welfare Trust- revenue funding	0	6,000	6,000		0
Betty Phillips Charitable Trust - revenue funding	0	2,000	2,000		0
Awards for All- Depreciation Reserve for Pathways	7,000	0	1,500		5,500
Newsletters	0	537	537		0
Anonymous donation for wages	0	3,614	3,614		0
	57,789	24,000	32,241		51,308



Maria's Animal Shelter
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Of the £51,308 restricted reserves £51,308 is a reserve for future depreciation charges

	At 1 January 2021 £	Incoming Resources £	Outgoing Resource s £	Transfers	At 31 December 2021 £
Adoption for Pets- depreciation reserve for Van	11,682	0	2,943		8,739
Anthony V. Martin Foundation - depreciation reserve for Hospital Building	45,058	0	3,628		41,429
Tesco Bags of Help- depreciation reserve for Pathways	790	0	169		620
ADF Pet Grant – revenue funding	0	7,000	7,000		0
Spra Spra – revenue funding	0	8,000	8,000		0
Marchig Animal Welfare Trust – revenue funding	0	5,000	5,000		0
Petplan – revenue funding	0	4,000	4,000		0
Awards for All – depreciation reserve for pathways	8,500	0	1,500		7,000
	70,238	24,000	32,241		57,789

Of the £57,789 restricted reserves, £57,789 is a reserve for future depreciation charges

MARIAS ANIMAL SHELTER

England & Wales - Charity number 1147719

Accounts



Charity number: 1147719

**TRUSTEES' REPORT AND FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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Trustees Report

The Trustees are pleased to present their report and the accounts for the year ended 31 December 2020 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 1st January to December 2020, we have assisted in helping 248 animals (2019 - 320 animals).

Throughout the COVID-19 lockdown we were unable to allow any visits to the Shelter and our outreach programme to schools was suspended. Our volunteers continued to attend but we restricted numbers on site at one time to ensure we were compliant with social distancing requirements. We continued to provide information regarding the care of animals to the public

by phone or email and our rescue service was able to continue. We also managed to continue to re-home animals using video calls for home-checks but our pet boarding service was suspended.

Following a generous donation from The Anthony V. Martin Foundation our new hospital, quarantine and recovery building was completed early in 2020.

This building has had a significant impact on the extent and quality of our work. It has enabled us to provide a quarantine facility for animals being admitted and to deliver treatment to animals for minor injuries and sickness. It also enabled us to introduce an apprentice scheme and employ our first apprentice of Animal Management at the Shelter in July.

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 2020 £60k (last year £38k)
- This represents a ratio of 10 months of our average monthly expenditure and our reserves policy sets out to maintain reserves at between 6 and 12 months to ensure we can manage the charity appropriately through periods of lower income.
- This year we recorded an unrestricted surplus of £12k after charging £6k depreciation, in addition £2k was transferred from restricted funds.
- Restricted reserves show a deficit of £2k after charging £9k depreciation. A further £2k was transferred to unrestricted reserves and £14k was invested in new restricted assets. Of our £66k restricted reserves, £66k will be drawn down in depreciation of assets over the next few years, there is no cash held pending completion of funded projects.

Future Plans

Our priority for the coming year is to recover from the financial impact of the COVID-19 virus. We will resume our community fundraising activities and plans to re-commence public and school visits to the Shelter will re-

commence. We are hoping our pet boarding service will resume once demand returns.

Capital projects include developing community engagement with the Shelter by improving access and providing a new safe, off-road parking area.

We plan to extend our volunteer opportunity and animal welfare education programmes and make them more accessible to a wider audience by resuming visits to schools and on-site visits by groups.

Our overall aim for the coming year will be to continue to rescue, treat and re-home as many animals as our resources allow and provide high quality care for those who are permanent residents of the Shelter.
Approved by the Trustees and signed on behalf of the trustees by:

.....
Maria Mulkeen
Trustee

Date.....

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 2021.

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.

I have not accepted payment for my services.

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.

Michelle Dash FCCA
Dated:

Statement of Financial Activity

		Unrestrict ed Funds	Restrict ed Funds	Total Funds 2021	Prior Period Funds 2020
	Note	£	£	£	£
Income and Endowments from					
Donations & Grants	2	35,466	24,000	59,466	70,827
Charitable Activities	3	10,807	0	10,807	6,942
Total		46,273	24,000	70,273	77,769
Resources Expended					
Expenditure on:					
Raising funds	4	1,847	0	1,847	4,390
Charitable Activities	5/6	46,114	32,241	78,355	63,640
Total		47,961	32,241	80,202	68,030
Net income/(expenditure) before transfers		(1,688)	(8,241)	(9,929)	9,739
Transfers between funds		0	0	0	0
Total funds brought forward		132,178	66,030	198,208	188,469
Total funds carried forward		130,490	57,789	188,279	198,208

Statement of Financial Activity

to 31st December 2020

	Unrestrict ed Funds	Restrict ed Funds	Total Funds	Prior Period Funds 2019
--	------------------------	----------------------	----------------	----------------------------

	£	£	2020 £	£
Income and Endowments from				
Donations & Grants	43,627	27,200	70,827	96,866
Charitable Activities	6,942	0	6,942	10,311
Total	50,569	27,200	77,769	107,177
Resources Expended				
Expenditure on:				
Raising funds	4,390	0	4,390	3,334
Charitable Activities	34,329	29,311	63,640	46,748
Total	38,719	29,311	68,030	50,082
Net income/(expenditure) before transfers	11,850	(2,111)	9,739	57,095
Transfers between funds	2,097	(2,097)	0	0
Total funds brought forward	118,231	70,238	188,469	131,374
Total funds carried forward	132,178	66,030	198,208	188,469

Balance Sheet

	Note	Total Funds 2021	Prior Period Funds 2020
Fixed Assets:		£	£
Tangible Assets	10	124,379	138,241
Total Fixed Assets		124,380	138,241
Current Assets:			
Debtors & prepayments	11	1,068	1,486
Cash at bank & in hand		63,131	58,781
Total current assets		64,199	60,267
Liabilities:			
Creditors: amounts falling due within 12 months	12	(300)	(300)
Net current assets		63,899	59,967
Total assets less current liabilities		188,279	198,208
The funds of the charity			
Restricted income funds	16	57,789	66,030
Unrestricted funds	15	130,490	132,178
Total charity funds		198,279	198,208

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.

The financial statements were approved by the board on:

And signed on its behalf by:

Maria Mulkeen
Trustee

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.

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 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

2. Income from Donations & Grants

	Unrestrict ed £	Restrict ed £	2021 Total £	2020 Total £
Grants	0	24,000	24,000	27,200
Donations	35,466	0	35,466	43,627
Total	35,466	24,000	59,466	70,827

3. Income from Charitable Activities

	Unrestrict ed £	Restricted £	2021 Total £	2020 Total £
Adoption donations	790	0	790	665
Fundraising	3,196	0	3,196	617
Sponsorship	5,597	0	5,597	4,882
Boarding fees	1,224	0	1,224	778
Total	10,807	0	10,807	6,942

4. Cost of Raising Funds

	Unrestrict ed	Restrict ed	2021 Total	2020 Total
	£	£	£	£
Costs of Raising Funds				
Commissions paid	1,847	0	1,847	4,370
Fundraising Expenses	0	0	0	20
Total	1,847	0	1,847	3,334

5. Cost of Charitable Activities

	Unrestrict ed	Restrict ed	2021 Total	2020 Total
	£	£	£	£
Charitable Activities				
Purchases	2,701	1,000	3,701	4,001
Veterinary Fees	4,153	15,000	19,153	16,792
Training	233	0	233	326
Wages	25,134	8,000	33,134	20,389
Rent & Water	395	0	395	378
Light Heat & Power	1,160	0	1,160	1,130
Insurance	1,261	0	1,261	1,445
Repairs & Maintenance	1,647	0	1,647	1,367
Protective Clothing	0	0	0	157
Telephone & internet	279	0	279	188
Printing postage & stationery	131	0	131	78
Subscriptions	40	0	40	136
Motor Expenses	1,886	0	1,886	886
Advertising	1,310	0	1,310	1,140
Computer costs	163	0	163	0
Accountancy Fees	0	0	0	300
Depreciation	5,621	8,241	13,862	14,927
Total	46,114	32,241	78,355	63,640

6. Analysis of Support and Governance Costs

	Direct £	Support £	Governan ce £	2021 Total £	2020 Total £
Commissions paid	0	0	1,847	1,847	4,370
Fundraising Expenses	0	0	0	0	20
Purchases	3,701	0	0	3,701	4,001
Veterinary Fees	19,153	0	0	19,153	16,792
Training	0	0	233	233	326
Wages	11,045	11,045	11,044	33,134	20,389
Rent & Water	395	0	0	395	378
Light Heat & Power	1,160	0	0	1,160	1,130
Insurance	1,261	0	0	1,261	1,445
Repairs & Maintenance	1,647	0	0	1,647	1,367
Protective Clothing	0	0	0	0	157
Telephone & internet	0	279	0	279	188
Printing postage & stationery	0	131	0	131	78
Subscriptions	40	0	0	40	136
Motor Expenses	1,886	0	0	1,886	886
Advertising	0	0	1,310	1,310	1,140
Computer costs	0	163	0	163	0
Accountancy Fees	0	0	0	0	300
Depreciation	13,862	0	0	13,862	14,927
Total	54,150	11,618	14,434	80,202	68,030

7. Net outgoing resources for the period

Net outgoing resources is stated after charging	2021 Total	2020 Total
	£	£
Depreciation and other amounts off tangible fixed assets	13,862	14,927
Independent examiners remuneration	0	300

8. Trustee Remuneration

Maria Mulkeen received an honorium of £9,987 (2020 £9,131) 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	2021 Total	2020 Total
	£	£
Wages and salaries	33,134	20,389

Employee Numbers	2021 Total	2020 Total
Charitable Activities	3	3

No employee received emoluments of more than £60,000 in 2021 or 2020

10. Tangible Fixed Assets

	Freehold Land & Buildings	Motor Vehicles	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	125,683	20,931	26,937	173,551
Additions	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
At 31 December 2020	125,683	20,931	26,937	173,551
Depreciation				
At 1 January 2021	7,284	9,158	18,868	35,309
Provided in Year	7,285	2,943	3,634	13,862
On Disposals	0	0	0	0
At 31 December 2021	14,569	12,101	22,502	49,171
Net book value at 31 December 2021	111,114	8,830	4,435	124,379
Net book value at 31 December 2020	118,399	11,773	8,069	138,241

11. Debtors

	2021	2020
	£	£
Prepayments & Accrued Income	1,068	1,486
Total	<u>1,068</u>	<u>1,486</u>

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accrued Expenses	300	300
	<u>300</u>	<u>300</u>

13. Related Parties

Controlling entity

The charity is controlled by the trustees.

14. Analysis of net assets between funds

Current Period	Unrestrict ed Funds £	Restricted Funds £	Total Funds £
Fund balances as at 31 December 2021 as represented by:			
Tangible Fixed Assets	66,590	57,789	124,379
Current Assets	64,199	0	64,199
Current Liabilities and provisions	(300)	0	(300)
Total	130,489	57,789	188,278
Prior Period	Unrestrict ed Funds £	Restricted Funds £	Total Funds £
Fund balances as at 31 December 2020 as represented by:			
Tangible Fixed Assets	72,212	66,030	138,242
Current Assets	60,266	0	60,266
Current Liabilities and provisions	(300)	0	(300)
Total	132,178	66,030	198,208

15. Analysis of Unrestricted Funds

	At 1 January 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2021
	£	£	£	£	£
Unrestricted Fund	132,178	46,273	(47,961)	0	130,490

	At 1 January 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2020
	£	£	£	£	£
Unrestricted Fund	118,231	50,569	(38,719)	2,097	132,178

16. Restricted Funds

	At 1 January 2021	Incoming Resource s	Outgoing Resource s	Transfer s	At 31 December 2021
	£	£	£		£
Adoption for Pets- depreciation reserve for Van	11,682	0	2,943		8,739
The Anthony V. Martin Foundation - depreciation reserve for Hospital Building	45,058	0	3,629		41,429
Tesco Bags of Help- depreciation reserve for Pathways	790	0	169		621
ADF Pet Grant- revenue funding	0	7,000	7,000		0
Spra Spra - revenue funding	0	8,000	8,000		0
Marchig Animal Welfare Trust- revenue funding	0	5,000	5,000		0
Petplan - revenue funding	0	4,000	4,000		0
Awards for All- Depreciation Reserve for Pathways	8,500	0	1,500		7,000
	66,030	24,000	32,241		57,789

Of the £57,789 restricted reserves £57,789 is a reserve for future depreciation charges

	At 1 January 2020	Incoming Resource s	Outgoing Resourc es	Transfer s	At 31 Decembe r 2020
	£	£	£		£
Adoption for Pets- depreciation reserve for Van	15,607	0	3,925		11,682
Anthony V. Martin Foundation - depreciation reserve for Hospital Building	50,800	0	3,645	(2,097)	45,058
Tesco Bags of Help- depreciation reserve for Pathways	3,831	0	3,041		790
ADF Pet Grant - revenue funding	0	5,000	5,000		0
Animal Friends - revenue funding	0	2,000	2,000		0
Marchig Animal Welfare Trust - revenue funding	0	5,000	5,000		0
ADCH - revenue funding	0	5,000	5,000		0
Wiggly Wigglers - revenue funding	0	200	200		0
Awards for All - depreciation reserve for pathways	0	10,000	1,500		8,500
	70,238	27,200	29,311	(2,097)	66,030

Of the £66,030 restricted reserves, £66,030 is a reserve for future depreciation charges

MARIAS ANIMAL SHELTER

England & Wales - Charity number 1147719

Accounts



Charity number: 1147719

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**



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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



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Trustees Report

The Trustees are pleased to present their report and the accounts for the year ended 31 December 2020 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 1st January to December 2020, we have assisted in helping 248 animals (2019 – 320 animals).

Throughout the COVID-19 lockdown we were unable to allow any visits to the Shelter and our outreach programme to schools was suspended. Our volunteers continued to attend but we restricted numbers on site at one time to ensure we were compliant with social distancing requirements. We continued to provide information regarding the care of animals to the public by phone or email and our rescue service was able to continue. We also managed to continue to re-home animals using video calls for home-checks but our pet boarding service was suspended.



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Following a generous donation from The Anthony V. Martin Foundation our new hospital, quarantine and recovery building was completed early in 2020.

This building has had a significant impact on the extent and quality of our work. It has enabled us to provide a quarantine facility for animals being admitted and to deliver treatment to animals for minor injuries and sickness. It also enabled us to introduce an apprentice scheme and employ our first apprentice of Animal Management at the Shelter in July.

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 2020 £60k (last year £38k)
- This represents a ratio of 10 months of our average monthly expenditure and our reserves policy sets out to maintain reserves at between 6 and 12 months to ensure we can manage the charity appropriately through periods of lower income.
- This year we recorded an unrestricted surplus of £12k after charging £6k depreciation, in addition £2k was transferred from restricted funds.
- Restricted reserves show a deficit of £2k after charging £9k depreciation. A further £2k was transferred to unrestricted reserves and £14k was invested in new restricted assets. Of our £66k restricted reserves, £66k will be drawn down in depreciation of assets over the next few years, there is no cash held pending completion of funded projects.

Future Plans

Our priority for the coming year is to recover from the financial impact of the COVID-19 virus. We will resume our community fundraising activities and plans to re-commence public and school visits to the Shelter will re-commence. We are hoping our pet boarding service will resume once demand returns.

Capital projects include developing community engagement with the Shelter by improving access and providing a new safe, off-road parking area.



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We plan to extend our volunteer opportunity and animal welfare education programmes and make them more accessible to a wider audience by resuming visits to schools and on-site visits by groups.

Our overall aim for the coming year will be to continue to rescue, treat and re-home as many animals as our resources allow and provide high quality care for those who are permanent residents of the Shelter. Approved by the Trustees and signed on behalf of the trustees by:

.....
Maria Mulkeen
Trustee

Date.....



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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 2020.

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: 04/08/2021



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Statement of Financial Activity

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Prior Period Funds 2019 £
Income and Endowments from					
Donations & Grants	2	43,627	27,200	70,827	96,866
Charitable Activities	3	6,942	0	6,942	10,311
Total		50,569	27,200	77,769	107,177
Resources Expended					
Expenditure on:					
Raising funds	4	4,390	0	4,390	3,334
Charitable Activities	5/6	34,329	29,311	63,640	46,748
Total		38,719	29,311	68,030	50,082
Net income/(expenditure) before transfers		11,850	(2,111)	9,739	57,095
Transfers between funds		2,097	(2,097)	0	0
Total funds brought forward		118,231	70,238	188,469	188,469
Total funds carried forward		132,178	66,030	198,208	188,469



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Statement of Financial Activity

to 31st December 2019

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



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Balance Sheet

	Note	Total Funds 2020	Prior Period Funds 2019
Fixed Assets:		£	£
Tangible Assets	10	138,242	140,227
Total Fixed Assets		138,242	140,227
Current Assets:			
Debtors & prepayments	11	1,486	1,339
Cash at bank & in hand		58,781	49,700
Total current assets		60,267	51,039
Liabilities:			
Creditors: amounts falling due within 12 months	12	(300)	(1,607)
Net current assets		59,966	49,432
Total assets less current liabilities		198,209	189,659
The funds of the charity			
Restricted income funds	16	66,030	70,238
Unrestricted funds	15	132,178	119,421
Total charity funds		198,208	189,659

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.

The financial statements were approved by the board on:

And signed on its behalf by:

Maria Mulkeen
Trustee



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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.



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

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 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



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2. Income from Donations & Grants

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Grants	0	27,200	27,200	68,500
Donations	43,627	0	43,627	28,366
Total	43,627	27,200	70,627	96,866

3. Income from Charitable Activities

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Entry Adoptions	0	0	0	283
Adoption donations	665	0	665	5,194
Fundraising	617	0	617	0
Sponsorship	4,881	0	4,881	2,660
Boarding fees	79	0	79	2,174
Total	6,942	0	6,942	10,311



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4. Cost of Raising Funds

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Costs of Raising Funds				
Commissions paid	4,370	0	4,370	3,200
Fundraising Expenses	20	0	20	134
Total	4,390	0	4,390	3,334

5. Cost of Charitable Activities

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Charitable Activities				
Purchases	3,595	406	4,001	3,272
Veterinary Fees	0	16,792	16,792	8,430
Training	326	0	326	336
Wages	17,515	2,874	20,389	18,133
Rent & Water	378	0	378	225
Light Heat & Power	1,130	0	1,130	496
Insurance	1,445	0	1,445	1,185
Repairs & Maintenance	1,367	0	1,367	557
Protective Clothing	157	0	157	288
Telephone & internet	188	0	188	241
Printing postage & stationery	78	0	78	244
Subscriptions	136	0	136	100
Motor Expenses	886	0	886	1,571
Advertising	1,140	0	1,140	1,439
Accountancy Fees	300	0	300	300
Bank charges	0	0	0	0
Depreciation	5,688	9,239	14,927	8,866
Loss on disposal	0	0	0	0
Travel & Accommodation	0	0	0	134
Total	34,329	29,311	63,640	46,748



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6. Analysis of Support and Governance Costs

	Direct	Support	Governance	2020 Total	2019 Total
	£		£	£	£
Commissions paid	0	0	4,370	4,370	3,200
Fundraising Expenses	0	20	0	20	134
Purchases	4,001	0	0	4,001	3,272
Veterinary Fees	16,792	0	0	16,792	8,430
Training	0	0	326	326	336
Wages	6,796	6,796	6,797	20,389	19,064
Rent & Water	378	0	0	378	225
Light Heat & Power	1,130	0	0	1,130	496
Insurance	1,445	0	0	1,445	1,185
Repairs & Maintenance	1,367	0	0	1,367	557
Protective Clothing	157	0	0	157	288
Telephone & internet	0	188	0	188	241
Printing postage & stationery	0	78	0	78	244
Subscriptions	136	0	0	136	100
Motor Expenses	886	0	0	886	1,571
Advertising	0	0	1,140	1,140	1,439
Accountancy Fees	0	0	300	300	300
Bank charges	0	0	0	0	0
Depreciation	14,927	0	0	14,927	8,866
Loss on disposal	0	0	0	0	0
Travel & Accommodation	0	0	0	0	134
Total	48,015	7,082	12,933	68,030	50,082



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7. Net outgoing resources for the period

Net outgoing resources is stated after charging	2020 Total £	2019 Total £
Depreciation and other amounts off tangible fixed assets	14,927	8,866
Independent examiners remuneration	300	300

8. Trustee Remuneration

Maria Mulkeen received an honorium of £9,131 (2019 £9,049) 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	2020 Total £	2019 Total £
Wages and salaries	20,389	19,064

Employee Numbers	2020 Total	2019 Total
Charitable Activities	3	3

No employee received emoluments of more than £60,000 (2019: 0).



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10. Tangible Fixed Assets

	Freehold Land & Buildings £	Motor Vehicles £	Fixtures, Fittings & Equipment £	Total £
Cost				
At 1 January 2020	114,778	20,931	24,202	159,911
Additions	10,905	0	2,735	13,640
Disposals	0	0	0	0
Transfers	0	0	0	0
At 31 December 2020	<u>125,683</u>	<u>20,931</u>	<u>26,937</u>	<u>173,551</u>
Depreciation				
At 1 January 2020	0	5,233	15,149	20,382
Provided in Year	7,283	3,925	3,719	14,927
On Disposals	0	0	0	0
At 31 December 2020	<u>7,283</u>	<u>9,158</u>	<u>18,868</u>	<u>35,309</u>
Net book value at 31 December 2020	<u>118,400</u>	<u>11,773</u>	<u>8,069</u>	<u>138,242</u>
Net book value at 31 December 2019	<u>114,778</u>	<u>15,698</u>	<u>9,053</u>	<u>139,529</u>

11. Debtors

	2020 £	2019 £
Prepayments & Accrued Income	<u>1,486</u>	<u>847</u>
Total	<u>1,486</u>	<u>847</u>

12. Creditors: amounts falling due within one year

	2020 £	2019 £
Accrued Expenses	<u>300</u>	<u>1,607</u>
	<u>300</u>	<u>1,607</u>



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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 2020 as represented by:			
Tangible Fixed Assets	72,212	66,030	138,242
Current Assets	60,266	0	60,266
Current Liabilities and provisions	(300)	0	(300)
Total	132,178	66,030	198,208
Prior 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



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15. Analysis of Unrestricted Funds

	At 1 January 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2020
	£	£	£	£	£
Unrestricted Fund	118,231	50,569	(38,719)	2,097	132,178

	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

16. Restricted Funds	At 1 January 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2020
	£	£	£		£
Adoption for Pets- depreciation reserve for Van	15,607	0	3,925		11,682
The Anthony V. Martin Foundation - depreciation reserve for Hospital Building	50,800	0	3,645	(2,097)	45,058
Tesco Bags of Help- depreciation reserve for Pathways	3,831	0	3,041		790
ADF Pet Grant- revenue funding	0	5,000	5,000		0
Animal Friends- revenue funding	0	2,000	2,000		0
Marchig Animal Welfare Trust- revenue funding	0	5,000	5,000		0
ADCH - revenue funding	0	5,000	5,000		0
Wiggly Wiggles - revenue funding	0	200	200		0
Awards for All- Depreciation Reserve for Pathways	0	10,000	1,500		8,500
	70,238	27,200	29,311	(2,097)	66,030

Of the £66,030 restricted reserves £66,030 is a reserve for future depreciation charges



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	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.