



Charity number: 1147719

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



Maria's Animal Shelter
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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 honorarium 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 Resources	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.