



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



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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.



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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.....



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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 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.



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Michelle Dash FCCA
Dated:



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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



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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



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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



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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	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



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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



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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



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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



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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>



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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



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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



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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