



**Little Miracles**

**Annual report and financial statements  
For the year ended 31 March 2021**



**Registered Charity Number 1160178**



Registered Charity Number 1160178

Little Miracles Charitable Incorporated Organisation

[www.littlemiraclescharity.org.uk](http://www.littlemiraclescharity.org.uk) 01733 262226

## Little Miracles

### Legal and administrative information

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|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | Timothy Bedward Jones<br>Amy Clarke<br>Tina Moser-Wager<br>Emerson Patton<br>Alison Banerjee<br>Emma Hannon<br>Matthew Kember FCA<br>Also serving for part of this year Simon Hall |
| <b>CEO</b>                       | Michelle King  |
| <b>Registered charity number</b> | 1160178  |
| <b>Registered office</b>         | Little Miracles @the Spinney<br>Hartwell Way<br>Ravensthorpe<br>Peterborough<br>PE3 7LE  |
| <b>Independent examiner</b>      | Odiri Tax Consultants and Accountants<br>Stuart House<br>Peterborough<br>PE1 5DD   |
| <b>Bankers</b>                   | Barclays Bank plc<br>Church Street<br>Peterborough<br>PE1 1XE  |
| <b>Solicitors</b>                | Hunt and Coombs Solicitors<br>35 Thorpe Road<br>Peterborough<br>PE3 6AG  |



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The Trustees present their report along with the financial statements of the Charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 to 11 and comply with the Charity's Constitution and applicable law.

### **Objectives**

**Vision** – Our vision is a world where all families that have disabled and life limited children have the support that they need, at the time that they need it. Over the next ten years we will improve the lives of 50,000 children across the UK.

**Purpose** – Our purpose is to help families with disabled children to get the support that they need to live their lives and fulfil their potential.

**Mission** – Little Miracles uses its expertise and knowledge to ensure that families are getting the support they need at the time that they need it. We work in a variety of ways to empower the whole family to take control of their future to ensure that they reach their full potential.

We do this by providing:

**Support** – in order to address families' questions, worries and fears and ensure they are receiving everything to which they are entitled to

**Training** – to both the parents/carers and the young people in order to provide the essential skills for them to care for their families and for them to achieve their full potential

**Activities** – we provide a variety of activities in order to develop relationships and provide essential respite and developmental opportunities.

**Respite** – Providing essential breaks for families in order for them to thrive and grow.

**Safe spaces** – where families can come and be themselves and receive whatever they need in a non-judgemental atmosphere

### **Values**

**Reaching families one by one** – We recognise the importance and uniqueness of every individual family and the life changing difference that we can make

**Available to all** – Every family that has a child with additional needs, disabilities and/or life limiting conditions is welcome

**Integrity is the heart of our service** – We create a place of trust and safety where people can grow in a secure environment

**Never boring** – We always have a sense of fun, excitement and adventure in all that we do



**Beneficial** -We benefit all users in a measurable way

**Outstanding** – In everything we do, we strive to be the best, and do the best.

**We can do it together** – We recognise that no one person alone can deliver our vision and goals, but together as a team and with the families, we can see miracles.

Beliefs – Little Miracles strives to provide effective solutions to meet local needs, and to campaign for change that will ensure that families with disabled children get the support they need to reach their full potential.

### Activities, achievements and performance

Little Miracles is a charity that exists to provide support to families that have children with additional needs, disabilities and life limiting conditions. Although we started in Peterborough and continue to deliver services from here in our purpose-built building, we are also now delivering services across the Eastern Region.

Due to Covid-19 this has been a year like no other! We started the year with uncertainty, during a lock down providing virtually all of our services online and for safety reasons due to the needs of the families that we support this continued for the whole of this year. That said we had one of our busiest years and welcomed we have supported over 25,000 people!!! 10,000 children received support via online events and we also directly supported almost 15,000 parents directly. These figures do not include the children that would have benefitted from support provided to their parents or the 104,000 people we interacted with on social media.

We are very fortunate to have an amazing staff team that we would like to thank for giving their all during these challenging times. We would also make a special mention to our volunteers who have made this increase possible. During this year we had 504 active volunteers who have delivered essential items as well as the more fun activities to families unable to leave their homes. They have provided counselling, emotional support and benefits advice, adapted and delivered sessions to groups and young people individually and helped them keep up with their education.

Financially it has been a year where we have struggled to fundraise in the typical ways. We were able to get some support from the Government however this did not reach us until September 2020 and so special mention needs to go to the companies and grant makers who have supported us. In particular The King Baudouin Foundation who in the beginning of the outbreak was the first to pledge their support and ensured our survival.

The families we support have children with a wide range of needs with 32% of children having 1 diagnosed disability, 50% having between 2 and 4 different diagnosis and 18% having over 5 different diagnosed disabilities. Autism is by far the most predominant need that we see with 39% of the young people either being diagnosed or on the diagnosis pathway however we support families with a wide range of needs and

21% of families would describe their child as life limited due to their health needs. The average age of the children we supported was 10 years old (1% under 12 months, 19% 1-5 years, 45% in primary school, 27% in secondary school, 5% as young adults under 18 and 2% young adults 19 to 25.)

77% of the families that we work with have been shielded for at least a proportion of the pandemic which is why we chose to take a conservative approach to reopening our face-to-face services however we did remain open throughout Covid 19 including seeing people on a face-to-face basis when it was in their best interests to do so.

Our priorities have changed slightly due to what our families have said they need by can be broadly classified as

### Support

- Counselling
- Bereavement care
- Play therapy
- Sensory work
- Family support
- Benefits advice
- Education Support
- Emergency Essentials including food
- Behaviour Support

Support is the biggest area that we have worked in this year and everything that could be delivered online was delivered online. We were one of the fortunate organisations which was prepared for Covid 19. Emergency plan 13 was developed in case our main site and all back up sites were unable to be used eg due to flood but having this plan in place meant that we were prepared and able to adapt accordingly.

A new service for us this year was delivering emergency essentials including food. This has been very labour intensive but a massive part of what we delivered during this year. This is for a variety of reasons including people not being able to leave their homes due to either shielding or Covid 19 but also because the cost of living has increased meaning the families that we support have been disproportionately affected. This is particularly true where families have one parent working full time on a low income and the other as a full-time carer. Special thanks must be given to Jill Bedward Jones who coordinated our food deliveries on a voluntary basis, all of the volunteers involved in the preparing and delivering process and the organisations that donated food including

- Chiltern Cold Storage Group
- Gate Group
- M&S
- Lidl
- Morrison's
- Sainsburys
- Delicious Food Group
- MSH Group
- RRT Global
- TK Maxx
- Kingsgate Church

- Fulbridge Road School
- Tesco
- Peterborough Food Bank
- Neighbourly
- Food for Nought

Together we have delivered 34,261 food parcels to families.

### **Activities**

- Parent and child groups
- After school clubs
- Sports sessions
- Virtual playschemes
- Virtual youth clubs
- Education and social events

Because all of our events have had to be delivered online this has massively impacted our attendance levels and we are looking forward to being able to return to some normality and welcome children back on a face-to-face basis. During this time many young people found themselves learning at home for the first time and feeling very isolated as a result. As a result of this we found ourselves running sessions online every hour between 10am and 7pm aimed at different groups of young people. The families that have particularly struggled during this time are those who were shielding and could not access online support. This might be for a variety of reasons and we have worked hard to get technology out to families in need but for some young people it has been incredibly hard to access anything online eg those with dual sensory impairments.

The highlight of the year was for the 1019 children who would not see Santa in any other way benefitting from a 'Doorstep Santa Visit.'

### **Training**

Our training offering is available to both the parents and the young people and includes

- Social education for children not in traditional forms of education this has been particularly important this year with so many children being taught from home and we have delivered education support to small groups and on a one-to-one basis five days a week every week throughout this year.
- For young adults with needs to help them into employment
- For parents/carers to support them into paid employment
- Disability specific training for parents

### **Respite**

Whilst we have been providing informal respite for a number of years in terms of the youth clubs and one to one support, this year, we have seen a dramatic increase in the number of young people who need additional support and we have run a small trial on a referral only basis for a small group of children and this is something that we hope to expand upon in the coming years.

### **Safe Spaces**



This year has been difficult in providing safe spaces for families to be able to attend because Covid 19 has meant we had to temporarily close a number of our sites, but we currently have

- 14 branches within 2 hours of our Head Office in Peterborough
- A fully adapted caravan in Kelling Heath (which has been open when legally allowed to welcome families)

We hope to be able to reopen our buildings and sensory rooms in the near future when it is safe to do so.

### **Financial review**

Total income received during the year increased to £506,984 compared with £394,807 in the previous year. Total expenditure during the year amounted to £366,206, a decrease from £380,813 in the previous year.

As a result, a net surplus of £140,778 has been generated and added to reserves compared to a surplus of £13,994 in the previous year. On the surface this looks like we have had a better financial year than any since 2018 however in practice this is because The National Lottery helped us bolster our reserves because we need to keep three months funding in reserves at all times or consider closure and we are incredibly grateful for their support in order to keep running. We also had funding received upfront in the last two months of the financial year which are for wages costs for the following year. Our budgets remain incredibly tight at all times requiring close control of to our management accounts and cashflow.

#### *Reserves policy*

The Trustees' policy is to maintain a sufficient level of general reserves to enable the Charity to continue in normal existence for three months, followed by an orderly curtailment of activities over the following three months if necessary.

It is the aim of the Trustees to review this policy on an annual basis. The Trustees therefore aim to hold up to six months of expenditure as unrestricted funds.

At 31 March 2021 unrestricted funds amounted to £236,940 (2020: £65,012) which provides a base for the Charity to move forward with its future plans as set out above. Restricted funds amounted to £88,594 (2020 £140,245) enabling existing projects to continue and salaries to be paid.

### **Structure, governance and management**

#### *Governing document*

Little Miracles is registered as a Charitable Incorporated Organisation (CIO) under its constitution dated 1 December 2014.

#### *Tax status*

As a registered charity, number 1160178, Little Miracles is exempt from corporation tax and income tax on its charitable activities.



*Trustees*

The Board of Trustees who held office during the year were as follows:

Timothy Bedward Jones

Amy Clarke

Tina Moser-Wager

Emerson Patton

Alison Banerjee

Emma Hannon

Matthew Kember FCA

Also serving for part of this year Simon Hall

*Appointment of Trustees*

The charity's constitution requires a minimum of three Trustees. Trustees are appointed for a term of three years and are invited to join the Board and are elected by a resolution of the Trustees.

**Public benefit statement**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

**Reference and administrative details**

The principal addresses and details of professional advisers are included in the information sheet at the front of these accounts.

**Trustees' responsibilities in relation to financial statements**

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP;
- make judgments' and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 30<sup>th</sup> January and signed on their behalf by:

Tim Bedward-Jones  
**Chair of Trustees**

Matthew Kember FCA  
**Treasurer**



I report to the trustees on my examination of the accounts of Little Miracles for the year ended 31 March 2021, which are set out on pages 8 to 17.

**Responsibilities of trustees and examiner**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the accounts. I have carried out my examination under section 145 of 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.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an 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**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records with respect to the Charity were not kept as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Loveth Watson AFA

|   | Note     | 2021<br>Unrestricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|---|----------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income and endowments from:</b>                        |          |                                    |                                  |                             |                             |
| Donations and legacies*                                   |          | 159,669                            | 2,482                            | 162,150                     | 240,254                     |
| Charitable activities                                     |          | 36,765                             | 157,275                          | 194,040                     | 144,018                     |
| Government fund   |          | 99,447                             | -                                | 99,447                      | -                           |
| Other trading activities:<br>Fundraising and event income |          | 51,211                             | -                                | 51,211                      | 10,512                      |
| Investments:<br>Bank interest received                    |          | 136                                | -                                | 136                         | 23                          |
| Other   |          | -                                  | -                                | -                           | -                           |
| <b>Total income and endowments</b>                        |          | <b>347,227</b>                     | <b>159,757</b>                   | <b>506,984</b>              | <b>394,807</b>              |
| Expenditure on:   |          |                                    |                                  |                             |                             |
| Raising funds   |          | 75,071                             | -                                | 75,071                      | 93,900                      |
| Charitable activities                                     |          | 100,228                            | 190,908                          | 291,135                     | 286,913                     |
| Other expenditure   |          | -                                  | -                                | -                           | -                           |
| <b>Total expenditure</b>                                  | <b>2</b> | <b>175,299</b>                     | <b>190,908</b>                   | <b>366,206</b>              | <b>380,813</b>              |
| <b>Net income/(expenditure)</b>                           |          | <b>171,928</b>                     | <b>(31,151)</b>                  | <b>140,778</b>              | <b>13,994</b>               |
| <b>Balance brought forward</b>                            |          | <b>65,012</b>                      | <b>119,745</b>                   | <b>184,757</b>              | <b>170,763</b>              |
| <b>Balance carried forward</b>                            |          | <b>236,940</b>                     | <b>88,594</b>                    | <b>325,535</b>              | <b>184,757</b>              |

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

\* Includes donations in kind amounting to £2,390 (2020: £NIL) in relation to counselling provided on behalf of the charity (see note 2).

The notes on pages 10 to 16 form part of these financial statements.

Comparative figures are included on page 17.

|   | Note | 2021<br>£      | 2020<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible fixed assets                                 | 5    | 89,695         | 85,581         |
| <b>Current assets</b>                                 |      |                |                |
| Debtors   | 6    | 17,532         | 23,509         |
| Cash at bank and in hand                              |      | 266,023        | 112,798        |
|   |      | <u>283,555</u> | <u>136,307</u> |
| <b>Creditors: amounts falling due within one year</b> | 7    | <u>47,716</u>  | <u>37,131</u>  |
| <b>Net current assets</b>                             |      | <u>235,839</u> | <u>99,176</u>  |
| <b>Total assets</b>                                   |      | <u>325,534</u> | <u>184,757</u> |
| <b>Funds</b>  |      |                |                |
| Unrestricted income fund                              |      | 236,940        | 44,512         |
| Restricted income funds                               | 9    | 88,594         | 140,245        |
| <b>Total funds</b>                                    |      | <u>325,534</u> | <u>184,757</u> |

The notes on pages 10 to 16 form part of these financial statements.

These accounts were approved by the Trustees on 30<sup>th</sup> January 2022 and signed on their behalf by:

Tim Bedward Jones  
Chair of Trustees

Matthew Kember FCA  
Treasurer

## 1. Accounting policies

### 1.1 Charity information

Little Miracles is a Charity domiciled and incorporated in England and Wales. The registered office is Little Miracles @the Spinney, Hartwell Way, Ravensthorpe, Peterborough, PE3 7LE.

### 1.2 Accounting convention

These financial statements are prepared in accordance the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – Accounting and Reporting by Charities. The accounts have been prepared in accordance with the Charities Act 2011.

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – 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.

### 1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue tin operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.4 Fixed assets

Depreciation of fixed assets is provided by equal annual instalments, calculated to write off the cost of assets over their estimated useful lives. These are:

|                    |   |          |
|--------------------|---|----------|
| Computer equipment | - | 2 years  |
| Other assets       | - | 10 years |

All assets, which have a useful economic life of more than one year, are capitalised at cost.

### 1.5 Cash and cash equivalents

Cash at bank and cash in hand include short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 1.6 Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be measured with sufficient reliability. Incoming resources are categorised as follows:

Donations and legacies comprise gross amounts received by way of legacies, covenants, gifts and donations.

**1. Accounting policies (continued)**

**1.6 Income (continued)**

Charitable activities comprise gross amounts received to provide support, activities, training and places in furtherance of the Charity's objectives. Where conditions are imposed, which have to be fulfilled before the Charity becomes entitled to use the income, the income is deferred and not included in income until the conditions for use have been met.

Other trading activities comprise gross amounts received by way of fundraising events. Income from events is deferred where the income relates to the occurrence of a future event, the cancellation of which would result in a refund of the monies raised.

Income from investments comprises amounts receivable by way of interest and forms part of the unrestricted fund.

**1.7 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis, inclusive of VAT and is reported as part of the expenditure to which it relates.

Expenditure on raising funds comprises the costs associated with attracting voluntary income and fundraising events.

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.

Other expenditure comprises those costs which cannot otherwise be attributed to either of the two above activities.

Costs are allocated between expenditure categories on a basis designed to reflect the use of the resource. Costs, including overheads relating to a particular activity are allocated directly. Support costs are apportioned on an appropriate basis.

**1.8 Fund accounting**

Funds held by the charity are either:-

Unrestricted funds:-

These represent funds that can be used in accordance with the charitable objectives, at the discretion of the trustees and without having to take account of any restrictions.

Restricted funds:-

Restricted funds are subject to restrictions on their spending, imposed by the donor.

**1. Accounting policies (continued)**

**1.9 Taxation**

Little Miracles is a registered charity and is not liable to United Kingdom income tax or corporation tax on charitable activities.

**1.10 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Financial instruments**

Financial assets are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

**1.11.1 Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Other financial assets classified as fair value through the statement of financial activities are measured at fair value.

**1.11.2 Other financial assets**

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

**1.11.3 Basic financial liabilities**

Basic financial liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Other financial liabilities classified as fair value through the statement of financial activities are measured at fair value.

**1.11.4 Other financial liabilities**

Other financial liabilities are initially measured at fair value, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method, with interest expenses recognised on an effective yield basis.

2. Analysis of total expenditure

|   | 2021<br>Direct<br>£ | 2021<br>Support<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|---|---------------------|----------------------|--------------------|--------------------|
| <b>Expenditure on raising funds</b>         |                     |                      |                    |                    |
| Advertising, fundraising & event costs*     | 75,071              | -                    | 75,071             | 93,900             |
|   | 75,071              | -                    | 75,071             | 93,900             |
| <b>Expenditure on charitable activities</b> |                     |                      |                    |                    |
| Support                                     | 191,627             | 20,440               | 212,067            | 163,583            |
| Activities                                  | 35,327              | 5,633                | 40,063             | 78,353             |
| Training                                    | 1,886               | 4,108                | 5,994              | 4,113              |
| Places                                      | 10,730              | 21,384               | 32,114             | 40,865             |
|   | 239,570             | 51,565               | 291,135            | 286,914            |
| <b>Total</b>                                | <b>314,642</b>      | <b>51,565</b>        | <b>366,206</b>     | <b>380,814</b>     |

| <b>Support costs</b>        | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|-----------------------------|-------------------|-------------------|
| IT software and consumables | 255               | 20                |
| Staff training              | 6,378             | 2,127             |
| Repairs and maintenance     | 15,210            | 7,253             |
| Marketing costs             | -                 | 2,535             |
| Insurance                   | 5,922             | 552               |
| Printing and stationery     | 5,643             | 460               |
| Telephone and internet      | 2,759             | 3,003             |
| Legal and professional fees | 500               | 2,070             |
| Other                       | 14,897            | 13,465            |
| Governance costs            | -                 | -                 |
|                             | 51,565            | 31,485            |

All support costs have been allocated on the basis of the proportion of direct expenditure.

\* Includes £NIL (2020: £NIL) in relation to advertising costs which have been donated in kind.

3. Employees



|                    | 2021<br>£      | 2020<br>£      |
|--------------------|----------------|----------------|
| Wages and salaries | 236,873        | 233,259        |
| National insurance | 11,240         | 11,152         |
| Pension            | 3,474          | 4,566          |
|                    | <u>251,587</u> | <u>248,977</u> |

#### Number of employees

|  | 2021<br>Number | 2020<br>Number |
|--|----------------|----------------|
| The average number of employees during the year was: | 25             | 31             |

No employee received remuneration in excess of £60,000 (2020: None).

#### 4. Trustees

No Trustee, or persons connected with the Trustees, received and remuneration or were reimbursed any expenses from the charity during the year (2020: None).

#### 5. Tangible fixed assets

|                       | Other<br>assets<br>£ | Computer<br>Equipment<br>£ | Total<br>£     |
|-----------------------|----------------------|----------------------------|----------------|
| <b>Cost</b>           |                      |                            |                |
| At 1 April 2020       | 126,674              | 6,321                      | 132,995        |
| Additions             | 17,773               | 1,878                      | 19,651         |
| Disposals             | -                    | -                          | -              |
|                       | <u>144,447</u>       | <u>8,199</u>               | <u>152,646</u> |
| At 31 March 2021      |                      |                            |                |
| <b>Depreciation</b>   |                      |                            |                |
| At 1 April 2020       | 41,677               | 5,737                      | 47,414         |
| Charge for the year   | 14,510               | 1,027                      | 15,537         |
| Disposals             | -                    | -                          | -              |
|                       | <u>56,187</u>        | <u>6,764</u>               | <u>62,951</u>  |
| At 31 March 2021      |                      |                            |                |
| <b>Net book value</b> |                      |                            |                |
| At 31 March 2021      | 988,260              | 1,435                      | 89,695         |
| At 31 March 2020      | 84,997               | 584                        | 85,581         |

#### 6. Debtors

|   |  | 2021<br>£                         | 2020<br>£                       |                    |
|---|--|-----------------------------------|---------------------------------|--------------------|
| Trade debtors                                 |  | 10,300                            | 15,744                          |                    |
| Other debtors, prepayments and accrued income |  | 7,233                             | 7,765                           |                    |
|   |  | <hr/> 17,533                      | <hr/> 23,509                    |                    |
| 7.  | Creditors: amounts falling due within one year |                                   |                                 |                    |
|   |  | 2021<br>£                         | 2020<br>£                       |                    |
| Trade creditors                               |  | 3,052                             | 15,155                          |                    |
| Tax and social security costs                 |  | -                                 | -                               |                    |
| Accruals and deferred income                  |  | 44,664                            | 21,976                          |                    |
|   |  | <hr/> 47,716                      | <hr/> 37,131                    |                    |
| 8.  | Analysis of assets between funds               |                                   |                                 |                    |
|   |  | 2021<br>Unrestricted<br>Fund<br>£ | 2021<br>Restricted<br>Fund<br>£ | 2021<br>Total<br>£ |
| Fixed assets                                  |  | 11,566                            | 78,129                          | 89,695             |
| Current assets                                |  | 243,905                           | 39,633                          | 283,538            |
| Current liabilities                           |  | (47,716)                          | -                               | (46,819)           |
|   |  | <hr/> 207,754                     | <hr/> 117,762                   | <hr/> 326,414      |

9. Restricted income funds

|                                 | Balance<br>1 September<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 August<br>2021<br>£ |
|---------------------------------|-------------------------------------|----------------|------------------|--------------------------------------|
| Advertising (donations in kind) | -                                   | -              | -                | -                                    |
| Sensory room / equipment        | 55,587                              | -              | (5,450)          | 50,137                               |
| Support                         | -                                   | 2,390          | (2,390)          | -                                    |
| Training                        | -                                   | -              | -                | -                                    |
| Cambridge branch                | -                                   | -              | -                | -                                    |
| Accommodation                   | 11,974                              | -              | (1,508)          | 10,466                               |
| Activities                      | 19,742                              | 154,949        | (174,691)        | -                                    |
| Canopy                          | 8,275                               | -              | (1,324)          | 6,951                                |
| Caravan                         | 20,500                              | -              | (4,100)          | 16,400                               |
| Minibus                         | 3,667                               | -              | (1,375)          | 2,292                                |
| Freezer and Fridge              | -                                   | 2419           | (70)             | 2,349                                |
|                                 | <u>119,745</u>                      | <u>159,758</u> | <u>(190,908)</u> | <u>88,595</u>                        |

|   | 2020<br>Unrestricted<br>Funds<br>£ | 2020<br>Restricted<br>Funds<br>£ | 2020<br>Total<br>Funds<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|
| <b>Income and endowments from</b>                         |                                    |                                  |                             |
| Donations and legacies                                    | 220,039                            | 20,215                           | 240,254                     |
| Charitable activities                                     | 10,339                             | 133,680                          | 144,018                     |
| Other trading activities:<br>Fundraising and event income | 10,512                             | -                                | 10,512                      |
| Investments:<br>Bank interest received                    | 23                                 | -                                | 23                          |
| Other   | -                                  | -                                | -                           |
| <b>Total income and endowments</b>                        | <b>240,912</b>                     | <b>153,895</b>                   | <b>394,806</b>              |
| <b>Expenditure on:</b>                                    |                                    |                                  |                             |
| Raising funds   | 93,900                             | -                                | 93,900                      |
| Charitable activities                                     | 122,971                            | 163,942                          | 286,913                     |
| Other expenditure   | -                                  | -                                | -                           |
| <b>Total expenditure</b>                                  | <b>216,871</b>                     | <b>163,942</b>                   | <b>380,813</b>              |
| Net income/(expenditure)                                  | 24,041                             | (10,047)                         | 13,944                      |
| Balance brought forward                                   | 40,971                             | 129,792                          | 170,763                     |
| <b>Balance carried forward</b>                            | <b>65,012</b>                      | <b>119,745</b>                   | <b>184,757</b>              |

**Little Miracles**

**Independent Examiner's Report to the Trustees of Little Miracles for the year ended 31 March 2021**

I report to the charity trustees on my examination of the charity's accounts for the year ended 31 March 2021 which comprises the statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

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

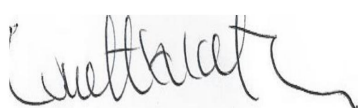
Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). I can confirm that I am qualified to undertake the examination because I am a member of Institute of Financial Accountants, which is one of the listed bodies. 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



**Loveth Watson AFA**

**Stuart House, St John's Entrance, Studio 2, Ground Floor, St John's Street, Peterborough, PE1 5DD**

**30 January 2021**