

**REGISTERED CHARITY NUMBER: 1166106**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021  
FOR  
MIRACLES MISSION**

## **MIRACLES MISSION**

### **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12

## **MIRACLES MISSION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The advancement of animal welfare and benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

##### **Aims**

To promote human 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.

#### **FINANCIAL REVIEW**

##### **Financial position and reserves policy**

The net surplus for the year ended 5 April 2021 was £219,883 (2020: £55,505 deficit). When added to the brought forward reserves of £34,841 (2020: £90,346), the total reserves at the year-end are £254,724 (2020: £34,841).

##### **Going concern**

The trustees keep under review the level of free reserves to ensure the charity's continuance in future years. The actual free reserves at 5 April 2021 being those not tied up in fixed assets, long term investments, designated for a specific purpose or restricted, are £253,524 (2020: £33,341). The trustees consider that the level of free reserves at 5 April 2021 provides sufficient surplus to cover any shortfall in future months.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

It is the responsibility of the existing trustees to recruit and appoint new members to the Board. The Board will appoint members that are sufficiently skilled to carry out their role as trustee.

##### **Induction and training of new trustees**

Most existing trustees are already familiar with the practical nature of the charity. Induction and relevant training are given as required.

##### **Risk management**

The trustees continue to monitor and refine the processes in place to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to mitigate any risks identified. The charity is in the process of producing a risk register which will assist in monitoring and addressing any risks identified.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1166106

##### **Principal address**

1 School Road  
Carlisle  
CA1 3LX

**MIRACLES MISSION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2021**

**Trustees**

V Bryceson  
W Corrigan  
C Bryceson  
C Gamaleldin

**Key management personnel**

V Bryceson

Approved by order of the board of trustees on 2 November 2021 and signed on its behalf by:

V Bryceson - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIRACLES MISSION**

### **Independent examiner's report to the trustees of Miracles Mission**

I report to the charity trustees on my examination of the accounts of Miracles Mission (the Trust) for the year ended 5 April 2021.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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 Trust 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 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.

Mary Blyth  
the Association of Chartered Certified Accountants

2 November 2021

**MIRACLES MISSION****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
	<b>Notes</b>		
<b>INCOME FROM</b>			
Donations and legacies	2	264,037	48,791
Other trading activities	3	41,151	43,112
<b>Total</b>		305,188	91,903
 <b>EXPENDITURE ON</b>			
Raising funds	4	11,032	33,770
<b>Charitable activities</b>	5		
Animal welfare		74,273	113,638
<b>Total</b>		85,305	147,408
 <b>NET INCOME/(EXPENDITURE)</b>		219,883	(55,505)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		34,841	90,346
 <b>TOTAL FUNDS CARRIED FORWARD</b>		254,724	34,841

The notes form part of these financial statements

**MIRACLES MISSION****BALANCE SHEET  
5 APRIL 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>FIXED ASSETS</b>	<b>Notes</b>		
Tangible assets	9	1,200	1,500
<b>CURRENT ASSETS</b>			
Debtors	10	51,102	15,238
Cash at bank		240,405	19,303
		<u>291,507</u>	<u>34,541</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(37,983)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>253,524</u>	<u>33,341</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		254,724	34,841
<b>NET ASSETS</b>		<u>254,724</u>	<u>34,841</u>
<b>FUNDS</b>	12		
Unrestricted funds		254,724	34,841
<b>TOTAL FUNDS</b>		<u>254,724</u>	<u>34,841</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2021 and were signed on its behalf by:

V Bryceson - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

**Going concern**

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustee's Report.

**Judgements**

The charity considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Raising funds**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable activities.

**Charitable activities**

Costs of charitable activities are incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments like loans and other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	264,037	48,791

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising events	41,151	43,112

# MIRACLES MISSION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2021

### 4. RAISING FUNDS

#### Investment management costs

	2021 £	2020 £
Support costs	5,700	-

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Animal welfare	72,859	1,414	74,273

### 6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Investment management costs	-	5,700	5,700
Animal welfare	300	1,114	1,414
	300	6,814	7,114

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME FROM</b>	
Donations and legacies	48,791
Other trading activities	43,112
<b>Total</b>	91,903
<b>EXPENDITURE ON</b>	
Raising funds	33,770
<b>Charitable activities</b>	
Animal welfare	113,638

**MIRACLES MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

**Unrestricted  
fund  
£**

**Total**

147,408

**NET INCOME/(EXPENDITURE)**

(55,505)

**RECONCILIATION OF FUNDS**

**Total funds brought forward**

90,346

**TOTAL FUNDS CARRIED FORWARD**

34,841

**9. TANGIBLE FIXED ASSETS**

**Motor  
vehicles  
£**

**COST**

At 6 April 2020 and 5 April 2021

1,500

**DEPRECIATION**

Charge for year

300

**NET BOOK VALUE**

At 5 April 2021

1,200

At 5 April 2020

1,500

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

**2021  
£**

**2020  
£**

Other debtors

-

11,750

Prepayments

51,102

3,488

51,102

15,238

# MIRACLES MISSION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2021

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	917	-
Other creditors	37,066	1,200
	<u>37,983</u>	<u>1,200</u>

### 12. MOVEMENT IN FUNDS

	At 6/4/20 £	Net movement in funds £	At 5/4/21 £
<b>Unrestricted funds</b>			
General fund	34,841	219,883	254,724
	<u>34,841</u>	<u>219,883</u>	<u>254,724</u>
<b>TOTAL FUNDS</b>	<u>34,841</u>	<u>219,883</u>	<u>254,724</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	305,188	(85,305)	219,883
	<u>305,188</u>	<u>(85,305)</u>	<u>219,883</u>
<b>TOTAL FUNDS</b>	<u>305,188</u>	<u>(85,305)</u>	<u>219,883</u>

### Comparatives for movement in funds

	At 6/4/19 £	Net movement in funds £	At 5/4/20 £
<b>Unrestricted funds</b>			
General fund	90,346	(55,505)	34,841
	<u>90,346</u>	<u>(55,505)</u>	<u>34,841</u>
<b>TOTAL FUNDS</b>	<u>90,346</u>	<u>(55,505)</u>	<u>34,841</u>

## MIRACLES MISSION

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2021

#### 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,903	(147,408)	(55,505)
<b>TOTAL FUNDS</b>	<u>91,903</u>	<u>(147,408)</u>	<u>(55,505)</u>

#### **General Fund**

Is available for use at the discretion of the Trustees in accordance with the Miracles Mission charitable objectives. It is maintained at a level sufficient to allow the organisation time to adjust to changing financial circumstances.

#### 13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**MIRACLES MISSION****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2021**

	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>INCOME</b>		
<b>Donations and legacies</b>		
Donations	264,037	48,791
<b>Other trading activities</b>		
Fundraising events	41,151	43,112
<b>Total incoming resources</b>	305,188	91,903
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Event costs	774	29,777
Purchases	4,558	3,993
	5,332	33,770
<b>Charitable activities</b>		
Insurance	1,988	1,988
Animal welfare	59,077	82,301
Advertising	1,037	7,723
Hire of plant and machinery	1,008	1,648
Telephone	-	42
Motor and travelling expenses	3,690	1,766
Repairs and renewals	325	-
Post and stationery	4,997	943
Computer costs	436	158
Sundries	301	-
Donations	-	14,500
	72,859	111,069
<b>Support costs</b>		
<b>Finance</b>		
Motor vehicles	300	-
<b>Governance costs</b>		
Independent examiners fee	1,114	1,029
Consultancy	-	1,540
Legal fees	5,700	-
	6,814	2,569
<b>Total resources expended</b>	85,305	147,408
<b>Net income/(expenditure)</b>	219,883	(55,505)

This page does not form part of the statutory financial statements