

REGISTERED CHARITY NUMBER: 1166106

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022
FOR
MIRACLES MISSION**

MIRACLES MISSION

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

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

MIRACLES MISSION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. 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 2022 was £130,984 (2021: £219,883). When added to the brought forward reserves of £254,724 (2021: £34,841), the total reserves at the year-end are £385,708 (2021: £254,724).

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 2022 being those not tied up in fixed assets, long term investments, designated for a specific purpose or restricted, are £9,669 (2021: £253,524). The trustees consider that the level of free reserves at 5 April 2022 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 is provided 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 2022**

Trustees

V Bryceson

W Corrigan

C Bryceson

C Gamaleldin

Key management personnel

V Bryceson

Approved by order of the board of trustees on 4 October 2022 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 2022.

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

4 October 2022

MIRACLES MISSION**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

		2022 Unrestricted fund £	2021 Total funds £
INCOME FROM	Notes		
Donations and legacies	2	181,615	264,037
Other trading activities	3	74,188	41,151
Total		<u>255,803</u>	<u>305,188</u>
 EXPENDITURE ON			
Raising funds	4	15,656	11,032
Charitable activities	5		
Animal welfare		109,163	74,273
Total		<u>124,819</u>	<u>85,305</u>
 NET INCOME		 130,984	 219,883
 RECONCILIATION OF FUNDS			
Total funds brought forward		254,724	34,841
 TOTAL FUNDS CARRIED FORWARD		<u><u>385,708</u></u>	<u><u>254,724</u></u>

The notes form part of these financial statements

MIRACLES MISSION**BALANCE SHEET
5 APRIL 2022**

		2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	9	1,039	1,200
Investment property	10	375,000	-
		<hr/>	<hr/>
		376,039	1,200
 CURRENT ASSETS			
Debtors	11	-	51,102
Cash at bank		64,157	240,405
		<hr/>	<hr/>
		64,157	291,507
 CREDITORS			
Amounts falling due within one year	12	(54,488)	(37,983)
		<hr/>	<hr/>
NET CURRENT ASSETS		9,669	253,524
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		385,708	254,724
		<hr/>	<hr/>
NET ASSETS		385,708	254,724
		<hr/>	<hr/>
FUNDS	13		
Unrestricted funds		385,708	254,724
		<hr/>	<hr/>
TOTAL FUNDS		385,708	254,724
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 October 2022 and were signed on its behalf by:

V Bryceson - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

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.

Plant and machinery	- 33% on cost
Motor vehicles	- 20% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

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

	2022	2021
	£	£
Donations	181,615	264,037

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	74,188	41,151

MIRACLES MISSION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2022

4. RAISING FUNDS

Investment management costs

	2022 £	2021 £
Support costs	1,562	5,700

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 6) £	Totals £
Animal welfare	106,154	224	2,785	109,163

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Investment management costs	-	1,562	1,562
Animal welfare	346	2,439	2,785
	346	4,001	4,347

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME FROM	
Donations and legacies	264,037
Other trading activities	41,151
Total	305,188
EXPENDITURE ON	
Raising funds	11,032
Charitable activities	
Animal welfare	74,273
Total	85,305
NET INCOME	219,883

MIRACLES MISSION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

**Unrestricted
fund
£**

RECONCILIATION OF FUNDS

Total funds brought forward 34,841

TOTAL FUNDS CARRIED FORWARD 254,724

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 6 April 2021	-	1,500	1,500
Additions	185	-	185
	<u>185</u>	<u>-</u>	<u>185</u>
At 5 April 2022	185	1,500	1,685
	<u>185</u>	<u>1,500</u>	<u>1,685</u>
DEPRECIATION			
At 6 April 2021	-	300	300
Charge for year	46	300	346
	<u>46</u>	<u>300</u>	<u>346</u>
At 5 April 2022	46	600	646
	<u>46</u>	<u>600</u>	<u>646</u>
NET BOOK VALUE			
At 5 April 2022	139	900	1,039
	<u>139</u>	<u>900</u>	<u>1,039</u>
At 5 April 2021	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>

10. INVESTMENT PROPERTY

	£
FAIR VALUE	
Additions	375,000
	<u>375,000</u>
At 5 April 2022	375,000
	<u>375,000</u>
NET BOOK VALUE	
At 5 April 2022	375,000
	<u>375,000</u>
At 5 April 2021	-
	<u>-</u>

Included in investment property is freehold land valued at £375,000 (2021 - £0).

MIRACLES MISSION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	-	51,102
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	903	917
Other creditors	53,585	37,066
	<u> </u>	<u> </u>
	54,488	37,983
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 6/4/21	Net movement in funds	At 5/4/22
	£	£	£
Unrestricted funds			
General fund	254,724	130,984	385,708
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	254,724	130,984	385,708
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	255,803	(124,819)	130,984
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	255,803	(124,819)	130,984
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022

13. MOVEMENT IN FUNDS - continued

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

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

14. RELATED PARTY DISCLOSURES

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year ended 5 April 2022 nor for the year ended 5 April 2021.

MIRACLES MISSION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

	2022 £	2021 £
INCOME		
Donations and legacies		
Donations	181,615	264,037
Other trading activities		
Fundraising events	74,188	41,151
Total incoming resources	255,803	305,188
EXPENDITURE		
Raising donations and legacies		
Event costs	13,596	774
Purchases	498	4,558
	14,094	5,332
Charitable activities		
Insurance	-	1,988
Light and heat	935	-
Animal welfare	103,015	59,077
Advertising	249	1,037
Hire of plant and machinery	280	1,008
Motor and travelling expenses	-	3,690
Repairs and renewals	152	325
Bank charges	388	-
Post and stationery	163	4,997
Computer costs	779	436
Sundries	-	301
Cleaning costs	193	-
Donations	224	-
	106,378	72,859
Support costs		
Finance		
Motor vehicles	346	300
Governance costs		
Independent examiners fee	2,439	1,114
Legal fees	1,562	5,700
	4,001	6,814
Total resources expended	124,819	85,305
Net income	130,984	219,883

This page does not form part of the statutory financial statements