

REGISTERED CHARITY NUMBER: 1166106

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024
FOR
MIRACLES MISSION**

MIRACLES MISSION

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

MIRACLES MISSION

REPORT OF THE TRUSTEES FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the period 6 April 2023 to 31 March 2024. 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 objectives of the Charity reflect a clear and impactful commitment to advancing animal welfare while benefiting the public. By focusing on relieving the suffering of animals in need, the Charity addresses a critical issue with compassion and responsibility. The provision and maintenance of rescue homes or similar facilities underscore a practical and effective approach to ensuring that animals receive the care, treatment, and sanctuary they require. Our objectives demonstrate a dedication to both immediate relief and sustained support for animals, aligning with the broader goal of promoting kindness and preventing cruelty. The Charity's purpose serves as an inspiring model for meaningful social and ethical contribution.

Our mission is purposely focused on animal welfare. It emphasises two key aspects - direct intervention to improve the lives of animals in need, and education to foster a broader societal shift toward better treatment of animals. By addressing both immediate needs - such as providing care, protection, and treatment to animals suffering from neglect, abuse, or poor circumstances - and long-term solutions through public education, the Charity plays a critical role in preventing cruelty and promoting kindness toward animals. This mission demonstrates a holistic approach to making a meaningful impact on animal welfare.

Significant activities

The objectives of the Charity are to relieve the suffering of domestic animals who are in need of care and attention and in particular, rescuing them from overseas countries and rehoming them in the UK. We assist with the cost of neutering and treatment of disabled, sick or injured animals and by bringing them back over to the UK for adoption. The work of the Charity and involvement is carried out mainly in Borneo and Egypt before rehoming in the UK.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Volunteers

The charity would like to express their sincere gratitude to their volunteers for the time they have given us and the efforts made in achieving our charity's objectives. Their contribution to the charity has benefited from hundreds of voluntary hours put in by the volunteers. On average, this equates to 112 hours per month from our volunteers based between the UK, Borneo and Egypt. The volunteers are a major asset to the charity and without them we would not be able to function in the same capacity due to restricted funds.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the financial year to 31st March 2024, the Charity has supported and provided funds to enable the animal shelters and adoption families it works with to meet the immediate medical needs of sick and disabled animals; it also provided rescue missions overseas and supported the rehabilitation of the animals as well as rehoming them in the UK. The charity provided ongoing treatment and care for the animals until they are successfully rehomed with their new families.

Furthermore, the Charity provided funding abroad for an ongoing Trap, Neuter and Return programme with the aim to reduce the number of stray animals.

During the financial year, the charity has rehomed 152 dogs; it has neutered 608 dogs and 215 cats which is increasing year on year.

MIRACLES MISSION

REPORT OF THE TRUSTEES FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During the year ended 31st March, the charity organised three main fundraising activities. These included selling donated goods at auctions, conducting email and social media campaigns, and participating in fundraising stalls to engage with the community and raise funds.

Investment performance

The Trustees have decided that surplus funds not required for the day-to-day running of the charity are held in deposit accounts to gain maximum income, flexibility and security of capital.

FINANCIAL REVIEW

Financial position and reserves policy

The net surplus for the year ended 31st March 2024 was £82,331 (2023: £19,466). When added to the brought forward reserves of £405,174 (2023: £385,708), the total reserves at the year-end are £487,505 (2023: £405,174).

The charity currently has enough reserves to continue providing welfare services to continue supporting their charitable activities, and continues to raise funds for future needs.

Principal funding sources

The charity occasionally receives grants from other charitable organisations for support. However, a significant portion of its income is dependent on donations from the general public and the business community. Due to fluctuations in the economic climate, the level of donations varies from year to year, creating challenges in financial planning and sustainability.

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 31st March 2024 being those not tied up in fixed assets, long term investments, designated for a specific purpose or restricted, are £86,944 (2023: £79,613). The trustees consider that the level of free reserves at 31st March 2024 provides sufficient surplus to cover any shortfall in future months.

FUTURE PLANS

The fundraising campaigns implemented this year have been highly successful and will be continued into the next financial year ending 31st March 2025, to further support the charity's mission and enhance its financial sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was formed and the constitution was adopted on 16th December 2015. The charity is registered with the Charities Commission under charity number 1166106.

Recruitment and appointment of new trustees

The recruitment of new trustees is normally from the pool of volunteers who help the Charity and will be formally elected by the board of trustees at the AGM.

Induction and training of new trustees

All trustees are offered an induction package, including information about the charity, meetings with staff and Charity Commission trustee's leaflets. All trustees are invited to participate in relevant training.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1166106

MIRACLES MISSION

REPORT OF THE TRUSTEES FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

Principal address

1 School Road
Carlisle
CA1 3LX

Trustees

V Bryceson
W Corrigan (resigned 30/6/2023)
C Bryceson
M Palmer-Wheeler (appointed 2/1/2024)
B Miles (appointed 2/12/2024)

Independent Examiner

Blyth Accountants Limited
Chartered Accountants
272 Bath Street
Glasgow
G2 4JR

Advisers

Bankers

Santander UK Plc
Bridle Road
Bootle
Merseyside
L30 4GB

Approved by order of the board of trustees on 23 December 2024 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 period 6 April 2023 to 31 March 2024.

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

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.

Blyth Accountants Ltd
The Association of Chartered Certified Accountants

23 December 2024

MIRACLES MISSION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

				Period 6/4/23 to 31/3/24 Total funds £	Year Ended 5/4/23 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME FROM					
Donations and legacies	2	67,593	33,556	101,149	110,956
Other trading activities	3	20,025	30,000	50,025	46,681
Total		87,618	63,556	151,174	157,637
EXPENDITURE ON					
Raising funds	4	8,458	-	8,458	6,561
Charitable activities	5				
Animal welfare		18,015	113,257	131,272	130,940
Other		4,113	-	4,113	670
Total		30,586	113,257	143,843	138,171
Net gains on investments		-	75,000	75,000	-
NET INCOME		57,032	25,299	82,331	19,466
Transfers between funds	13	(74,140)	74,140	-	-
Net movement in funds		(17,108)	99,439	82,331	19,466
RECONCILIATION OF FUNDS					
Total funds brought forward		79,613	325,561	405,174	385,708
TOTAL FUNDS CARRIED FORWARD		62,505	425,000	487,505	405,174

The notes form part of these financial statements

MIRACLES MISSION

BALANCE SHEET 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	518	-	518	692
Investment property	10	25,000	425,000	450,000	375,000
		<u>25,518</u>	<u>425,000</u>	<u>450,518</u>	<u>375,692</u>
CURRENT ASSETS					
Debtors	11	415	-	415	-
Cash at bank		46,104	-	46,104	57,089
		<u>46,519</u>	<u>-</u>	<u>46,519</u>	<u>57,089</u>
CREDITORS					
Amounts falling due within one year	12	(9,532)	-	(9,532)	(27,607)
		<u>36,987</u>	<u>-</u>	<u>36,987</u>	<u>29,482</u>
NET CURRENT ASSETS					
		<u>62,505</u>	<u>425,000</u>	<u>487,505</u>	<u>405,174</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>62,505</u>	<u>425,000</u>	<u>487,505</u>	<u>405,174</u>
NET ASSETS					
		<u>62,505</u>	<u>425,000</u>	<u>487,505</u>	<u>405,174</u>
FUNDS	13				
Unrestricted funds:					
General fund				62,505	79,613
Restricted funds:					
Restricted fund				425,000	325,561
TOTAL FUNDS				<u>487,505</u>	<u>405,174</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2024 and were signed on its behalf by:

V Bryceson - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024**

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, as modified by the revaluation of certain assets. The charity has taken advantage of the disclosure exemptions in preparing these financial statements.

The financial statements are presented in Sterling (£).

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.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

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.

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 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

			Period 6/4/23 to 31/3/24	Year Ended 5/4/23
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations	67,593	33,556	101,149	110,956

MIRACLES MISSION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	Period 6/4/23 to 31/3/24 Total funds	Year Ended 5/4/23 Total funds
	£	£	£	£
Fundraising events	<u>20,025</u>	<u>30,000</u>	<u>50,025</u>	<u>46,681</u>

4. RAISING FUNDS

Investment management costs

	Unrestricted funds	Restricted funds	Period 6/4/23 to 31/3/24 Total funds	Year Ended 5/4/23 Total funds
	£	£	£	£
Support costs	<u>960</u>	<u>-</u>	<u>960</u>	<u>174</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Animal welfare	<u>113,257</u>	<u>18,015</u>	<u>131,272</u>

6. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Investment management costs	-	-	-	960	960
Animal welfare	<u>11,921</u>	<u>738</u>	<u>1,459</u>	<u>3,897</u>	<u>18,015</u>
	<u>11,921</u>	<u>738</u>	<u>1,459</u>	<u>4,857</u>	<u>18,975</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2024 nor for the year ended 5 April 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME FROM			
Donations and legacies	15,090	95,866	110,956
Other trading activities	46,681	-	46,681
Total	<u>61,771</u>	<u>95,866</u>	<u>157,637</u>
 EXPENDITURE ON			
Raising funds	6,561	-	6,561
Charitable activities			
Animal welfare	10,248	120,692	130,940
Other	670	-	670
Total	<u>17,479</u>	<u>120,692</u>	<u>138,171</u>
 NET INCOME/(EXPENDITURE)	 44,292	 (24,826)	 19,466
Transfers between funds	<u>(350,387)</u>	<u>350,387</u>	<u>-</u>
Net movement in funds	<u>(306,095)</u>	<u>325,561</u>	<u>19,466</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	385,708	-	385,708
 TOTAL FUNDS CARRIED FORWARD	<u><u>79,613</u></u>	<u><u>325,561</u></u>	<u><u>405,174</u></u>

MIRACLES MISSION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 6 April 2023	185	1,500	-	1,685
Additions	-	-	200	200
	<u>185</u>	<u>1,500</u>	<u>200</u>	<u>1,885</u>
At 31 March 2024	185	1,500	200	1,885
DEPRECIATION				
At 6 April 2023	93	900	-	993
Charge for year	46	300	28	374
	<u>139</u>	<u>1,200</u>	<u>28</u>	<u>1,367</u>
At 31 March 2024	139	1,200	28	1,367
NET BOOK VALUE				
At 31 March 2024	<u>46</u>	<u>300</u>	<u>172</u>	<u>518</u>
At 5 April 2023	<u>92</u>	<u>600</u>	<u>-</u>	<u>692</u>

10. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 6 April 2023	375,000
Revaluation	75,000
	<u>450,000</u>
At 31 March 2024	450,000
NET BOOK VALUE	
At 31 March 2024	<u>450,000</u>
At 5 April 2023	<u>375,000</u>

Included in investment property is freehold land valued at £450,000 (2023 - £375,000).

Fair value at 31 March 2024 is represented by:

	£
Valuation in 2024	<u>450,000</u>

If Land & Property had not been revalued it would have been included at the following historical cost:

	2024 £	2023 £
Cost	<u>375,000</u>	<u>375,000</u>

Land & Property was valued on an open market basis on 21 June 2024 by Paul Fox Estate Agents..

MIRACLES MISSION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	415	-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	499	5,460
Other creditors	9,033	22,147
	9,532	27,607

13. MOVEMENT IN FUNDS

	At 6/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	79,613	57,032	(74,140)	62,505
Restricted funds				
Restricted fund	325,561	25,299	74,140	425,000
TOTAL FUNDS	405,174	82,331	-	487,505

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	87,618	(30,586)	-	57,032
Restricted funds				
Restricted fund	63,556	(113,257)	75,000	25,299
TOTAL FUNDS	151,174	(143,843)	75,000	82,331

MIRACLES MISSION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6/4/22 £	Net movement in funds £	Transfers between funds £	At 5/4/23 £
Unrestricted funds				
General fund	385,708	44,292	(350,387)	79,613
Restricted funds				
Restricted fund	-	(24,826)	350,387	325,561
TOTAL FUNDS	<u>385,708</u>	<u>19,466</u>	<u>-</u>	<u>405,174</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,771	(17,479)	44,292
Restricted funds			
Restricted fund	95,866	(120,692)	(24,826)
TOTAL FUNDS	<u>157,637</u>	<u>(138,171)</u>	<u>19,466</u>

General Fund

The 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 charity time to adjust to changing financial circumstances.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024 nor for the year ended 5 April 2023.

MIRACLES MISSION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

	Period 6/4/23 31/3/24 £	to 5/4/23 £	Year En ded
INCOME			
Donations and legacies			
Donations	101,149	110,956	
Other trading activities			
Fundraising events	50,025	46,681	
Total incoming resources	151,174	157,637	
EXPENDITURE			
Raising donations and legacies			
Event costs	3,182	2,805	
Purchases	4,316	3,582	
	7,498	6,387	
Charitable activities			
Food and medicine	8,454	6,555	
Animal training costs	7,544	6,561	
Vet fees	67,940	85,303	
Overseas wages	10,017	9,084	
Animal transport	6,135	1,493	
Shelter costs	10,786	10,198	
Boarding	1,303	1,498	
Repairs	1,078	-	
	113,257	120,692	
Other			
Donations	4,113	670	
Support costs			
Management			
Light and heat	1,457	1,572	
Postage and stationery	2,967	694	
Advertising	6,478	382	
Computer costs	1,019	626	
	11,921	3,274	

This page does not form part of the statutory financial statements

MIRACLES MISSION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 6 APRIL 2023 TO 31 MARCH 2024

	Period 6/4/23 31/3/24 £	to 5/4/23 £	Year En ded
Management			
Finance			
Bank charges	364	334	
Depreciation of tangible fixed assets	374	346	
	<hr/> 738	<hr/> 680	
Other			
Cleaning	244	676	
Travel costs	1,215	1,802	
	<hr/> 1,459	<hr/> 2,478	
Governance costs			
Independent examiners fee	3,897	3,816	
Legal fees	960	174	
	<hr/> 4,857	<hr/> 3,990	
Total resources expended	<hr/> 143,843	<hr/> 138,171	
Net income	<hr/> <hr/> 7,331	<hr/> <hr/> 19,466	

This page does not form part of the statutory financial statements