

**MIRACLES MISSION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Miracles Mission Contents

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Miracles Mission

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

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 reflects a holistic approach to achieving meaningful and lasting improvements in animal welfare.

Significant Activities

The Charity continues to focus on relieving the suffering of domestic animals in need of care and attention, particularly by rescuing them from overseas countries and rehoming them in the UK. Our work is primarily carried out in Egypt, and Borneo where we assist with the cost of neutering and the treatment of disabled, sick, or injured animals prior to their rehoming. While we continue to facilitate adoptions, our principal focus has now shifted towards funding neutering initiatives, which represent the majority of our expenditure. Most adoption-related costs, including travel and veterinary expenses, are now covered directly by the adopters.

Public Benefit

The activities undertaken during the year, including animal rescue, rehoming, neutering, and welfare support both overseas and in the UK, directly further the Charity's purpose of relieving the suffering of domestic animals and improving their welfare for the public benefit.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Volunteers

The Charity would like to express its sincere gratitude to all volunteers for the time and effort they have dedicated in helping to achieve our charitable objectives. Their invaluable contribution has amounted to hundreds of voluntary hours, providing essential support across all aspects of our work. On average, volunteers based in the UK, Borneo, and Egypt have collectively contributed approximately 176.5 hours per month. The volunteers remain a major asset to the Charity, and without their continued dedication, we would not be able to operate at our current capacity given the restrictions on available funds.

Achievements and Performance

Main Achievements

Charitable Activities

During the financial year to 31st March 2025, 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 has also carried out rescue missions overseas and supported the rehabilitation of animals, as well as their rehoming in the UK. The Charity has continued to provide 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 aimed at reducing the number of stray animals.

During the financial year, the Charity has rehomed 39 animals. It has also neutered 912 dogs and 307 cats, reflecting continued growth in the neutering programme year on year.

Achievement and Performance

Fundraising activities

During the year ended 31st March 2025 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 the charity's available funds will be retained within its main bank account, as the charity does not operate separate deposit or investment accounts. This approach ensures that funds remain readily accessible for day-to-day operations while maintaining security and prudent financial management.

**Miracles Mission
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Financial Review

Financial Position

Financial position and reserves policy

The Charity reported a net deficit of £10,795 for the financial year ended 31st March 2025 (2024: surplus of £82,331). After accounting for the brought-forward reserves of £487,505 (2024: £405,174), the total reserves at the year end stand at £476,710 (2024: £487,505).

Reserves Policy

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 2025 being those not tied up in fixed assets, long term investments, designated for a specific purpose or restricted, are £51,710 (2024: £62,505). The trustees consider that the level of free reserves at 31st March 2025 provides sufficient surplus to cover any shortfall in future months.

Future Plans

The fundraising campaigns implemented during the year have been highly successful and will be continued into the next financial year ending 31st March 2026, to further support the Charity's mission and strengthen its financial sustainability.

Looking ahead, the Charity plans to resume its neutering activities in Borneo towards the end of 2025 in partnership with a new organisation, SPCAKK. This change follows a review of previous arrangements, where costs had risen beyond what was considered feasible and ethical to sustain. Under the new partnership, the Charity will fund only the direct neutering procedures, excluding staff and ancillary costs, allowing resources to be used more efficiently. This represents the Charity's primary new initiative for the coming year.

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.

Trustee Selection Methods

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.

Miracles Mission
Trustees' Report (continued)
For The Year Ended 31 March 2025

Reference and Administrative Details

Trustees

Miss V Bryceson - Chairperson
Miss B Miles - Trustee (appointed 02/12/2024)
Miss M Palmer-Wheeler - Trustee (resigned 20/09/2025)
Miss C Bryceson - Trustee

Charity Number

1166106

Principal Address

1 School Road
Carlisle
Cumbria
CA1 3LX

Independent Examiner

Emily Herd
Blyth Accountants Limited
Chartered Certified Accountants
272 Bath Street
Glasgow
G2 4JR

Miracles Mission
Trustees' Report (continued)
For The Year Ended 31 March 2025

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Miss V Bryceson

Trustee
19 October 2025

Miracles Mission
Independent Examiner's Report to the Trustees of Miracles Mission
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Miracles Mission (the Trust) for the year ended 31 March 2025.

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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

Emily Herd
19 October 2025
Blyth Accountants Limited
Chartered Certified Accountants
272 Bath Street
Glasgow
G2 4JR

Miracles Mission
Statement of Financial Activities
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	16,127	70,025	86,152	101,149
Other trading activities	3	79,995	-	79,995	50,025
		<u>96,122</u>	<u>70,025</u>	<u>166,147</u>	<u>151,174</u>
EXPENDITURE ON:					
Raising funds	5	(27,156)	-	(27,156)	(8,458)
Charitable activities:	5				
Animal welfare		(72,974)	(70,025)	(142,999)	(131,272)
Donations provided		(677)	-	(677)	(4,113)
Support costs		(6,110)	-	(6,110)	-
		<u>(106,917)</u>	<u>(70,025)</u>	<u>(176,942)</u>	<u>(143,843)</u>
NET (EXPENDITURE)/INCOME		<u>(10,795)</u>	<u>-</u>	<u>(10,795)</u>	<u>7,331</u>
Transfers between funds	12	-	-	-	-
Gains on revaluation of fixed assets		-	-	-	75,000
NET MOVEMENT IN FUNDS		<u>(10,795)</u>	<u>-</u>	<u>(10,795)</u>	<u>82,331</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		62,505	425,000	487,505	405,174
TOTAL FUNDS CARRIED FORWARD	12	<u>51,710</u>	<u>425,000</u>	<u>476,710</u>	<u>487,505</u>

The notes on pages 9 to 14 form part of these financial statements.

Miracles Mission
Comparative Statement of Financial Activities
For The Year Ended 31 March 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	2	67,593	33,556	101,149
Other trading activities	3	20,025	30,000	50,025
		<u>87,618</u>	<u>63,556</u>	<u>151,174</u>
EXPENDITURE ON:				
Raising funds	5	(8,458)	-	(8,458)
Charitable activities:	5			
Animal welfare		(18,015)	(113,257)	(131,272)
Donations provided		(4,113)	-	(4,113)
		<u>(30,586)</u>	<u>(113,257)</u>	<u>(143,843)</u>
NET INCOME		<u>57,032</u>	<u>(49,701)</u>	<u>7,331</u>
Transfers between funds	12	(74,140)	74,140	-
Gains on revaluation of fixed assets		-	75,000	75,000
NET MOVEMENT IN FUNDS		<u>(17,108)</u>	<u>99,439</u>	<u>82,331</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		<u>79,613</u>	<u>325,561</u>	<u>405,174</u>
TOTAL FUNDS CARRIED FORWARD	12	<u><u>62,505</u></u>	<u><u>425,000</u></u>	<u><u>487,505</u></u>

The notes on pages 9 to 14 form part of these financial statements.

Miracles Mission
Statement of Financial Position
As At 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	8	103	-	103	518
Investment Properties	9	25,000	425,000	450,000	450,000
		<u>25,103</u>	<u>425,000</u>	<u>450,103</u>	<u>450,518</u>
CURRENT ASSETS					
Debtors	10	479	-	479	415
Cash at bank and in hand		27,483	-	27,483	46,104
		<u>27,962</u>	<u>-</u>	<u>27,962</u>	<u>46,519</u>
Creditors: Amounts Falling Due Within One Year	11	(1,355)	-	(1,355)	(9,532)
NET CURRENT ASSETS (LIABILITIES)		<u>26,607</u>	<u>-</u>	<u>26,607</u>	<u>36,987</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,710</u>	<u>425,000</u>	<u>476,710</u>	<u>487,505</u>
NET ASSETS		<u>51,710</u>	<u>425,000</u>	<u>476,710</u>	<u>487,505</u>
FUNDS OF THE CHARITY					
Restricted Funds				425,000	425,000
Unrestricted Funds				51,710	62,505
TOTAL FUNDS	12			<u>476,710</u>	<u>487,505</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2025 and were signed on its behalf by:

Miss V Bryceson
Trustee

The notes on pages 9 to 14 form part of these financial statements.

Miracles Mission
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102. 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 (£).

1.2. 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.

1.3. Incoming Resources

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.

1.4. Resources Expended

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.

Miracles Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

1.5. Tangible Fixed Assets and Depreciation

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

Plant & Machinery	33% on cost
Motor Vehicles	20% on cost
Computer Equipment	33% on cost

1.6. Investment Properties

Investment property is shown at its most recent valuation. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

1.7. 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.

1.8. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

Miracles Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	11,266	70,025	81,291
Gift aid	4,861	-	4,861
	<u>16,127</u>	<u>70,025</u>	<u>86,152</u>
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	67,593	33,556	101,149
Gift aid	-	-	-
	<u>67,593</u>	<u>33,556</u>	<u>101,149</u>

3. Income from Other Trading Activities

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Income from other trading activities	78,373	-	78,373
Fundraising events	1,622	-	1,622
	<u>79,995</u>	<u>-</u>	<u>79,995</u>
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income from other trading activities	-	-	-
Fundraising events	20,025	30,000	50,025
	<u>20,025</u>	<u>30,000</u>	<u>50,025</u>

4. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>415</u>	<u>374</u>

Miracles Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	27,156	-	27,156
Animal welfare	139,324	3,675	142,999
Donations provided	-	677	677
Support costs	-	6,110	6,110
	166,480	10,462	176,942

	2024		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	8,458	-	8,458
Animal welfare	119,991	11,281	131,272
Donations provided	-	4,113	4,113
	128,449	15,394	143,843

6. Support Costs

	2025		
	Animal welfare	Donations provided	Support costs
	£	£	£
Premises expenses	2,462	-	-
General administration	1,213	677	2,129
Depreciation	-	-	415
Governance costs	-	-	3,566
	3,675	677	6,110

	2024		
	Animal welfare	Donations provided	Total
	£	£	£
Premises expenses	1,701	-	1,701
General administration	5,309	4,113	9,422
Depreciation	374	-	374
Governance costs	3,897	-	3,897
	11,281	4,113	15,394

7. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

Miracles Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2024	185	1,500	200	1,885
As at 31 March 2025	185	1,500	200	1,885
Depreciation				
As at 1 April 2024	139	1,200	28	1,367
Provided during the period	46	300	69	415
As at 31 March 2025	185	1,500	97	1,782
Net Book Value				
As at 31 March 2025	-	-	103	103
As at 1 April 2024	46	300	172	518

9. Investment Property

	2025
	£
Fair Value	
As at 1 April 2024 and 31 March 2025	450,000

If investment property had been accounted for under historical cost accounting rules, the amounts would be:

	2025	2024
	£	£
Cost	375,000	375,000

10. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	479	415

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	50	499
Other creditors	1,305	9,033
	1,355	9,532

Miracles Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

12. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	62,505	96,122	(106,917)	51,710
Restricted funds				
Restricted fund	425,000	70,025	(70,025)	425,000
Total funds	487,505	166,147	(176,942)	476,710
	As at 6 April 2023	Net movement in funds	Transfers	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted 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:

	Income	Expenditure	Gains and losses	Net movement in funds
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted 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

General Fund

The general fund is available for use at the discretion of the Trustees in accordance with the charitable objectives. It is maintained at a level sufficient to allow the charity time to adjust to changing financial circumstances.

13. Transactions with Trustees

No trustee expenses have been incurred.

14. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.