

THE MIRACLE FOUNDATION SCIO
UNAUDITED FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
31 MAY 2026
Registered Charity: SC049840

KM ACCOUNTING PARTNERS LTD
35 Thistle Down Drive
Cambuslang, Glasgow
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THE MIRACLE FOUNDATION SCIO

Annual Trustees Report

For the year ended 31 May 2026

Our core purpose

Providing Trauma Informed counselling, creative therapies and whole-family therapeutic support for children, young people and families affected by trauma, adversity, bereavement and loss.

Strategic statement

The Miracle Foundation SCIO is a Lanarkshire based Trauma Therapy recovery organisation working across education, family support, social work and wider partnership systems. We help children and families access timely therapeutic support before trauma escalates into lifelong crisis.

Children cannot heal on a waiting list.

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1. Chair and Chief Executive overview

2025/2026 has been a year of continued growth, strengthened partnerships and rising demand for The Miracle Foundation SCIO. The organisation has continued to deliver trauma informed therapeutic support to children, young people and families while strengthening its role as a trusted system partner across Lanarkshire.

This year we have seen the organisation move beyond being a direct service provider alone. We are increasingly recognised as part of the local trauma recovery infrastructure Eco System supporting education, social work, family support, Bairns Hoose development and workforce learning. Our work continues to demonstrate that early therapeutic intervention is not an additional service; it is prevention, recovery and family stability in action.

A major achievement during the year was the delivery of our commissioned Dyadic Therapy contract for South Lanarkshire Council across all four social work Family Support Hubs. This work strengthened whole-family support by helping parents and children rebuild trust, connection and emotional safety following trauma and adversity.

We also continued to deliver services directly into education, ensuring children and young people could access therapeutic support earlier and in settings that are familiar, trusted and accessible.

At the same time, our contribution to the Bairns Hoose journey across Lanarkshire has positioned the charity as a meaningful partner in shaping trauma informed recovery pathways for children and families.

The charity was also approved as a Qualifications Scotland Approved Trauma Training Centre, Centre Number 3029352. This important development allows us to support wider workforce capability and embed trauma informed practice beyond our own direct services.

A clear challenge for the year ahead

Demand exceeds available capacity and our waiting list is continuing to grow. This is not only a operational pressure; it is evidence of a wider system need for earlier, community-based trauma recovery support.

2. Objectives and activities

Objectives

- Deliver comprehensive therapeutic support for children, young people and families affected by trauma, adversity, bereavement and loss.
- Advance emotional wellbeing and resilience through trauma-informed, evidence-based interventions.
- Strengthen whole-family recovery through Dyadic Therapy and family-focused therapeutic approaches.
- Improve access to early help by delivering services in community, school and local authority settings.
- Build trauma-informed capacity across the wider workforce through accredited training and professional development.
- Work as a trusted partner across education, social work, health and third-sector systems to support early intervention and prevention.

Activities

- Individual counselling for children and young people.
- Art Therapy and Play Therapy.
- Dyadic Therapy for parent-child relationships.
- Mental health and emotional wellbeing workshops.
- Youth and family support programmes.
- Therapeutic delivery within schools and education settings.
- Commissioned delivery through local authority partnerships.
- Trauma-informed training and qualifications through our approved centre status.
- Partnership contribution to Bairns Hoose and wider trauma recovery pathways.

3. 2025/2026 highlights

Area	2025/2026 position	Strategic value
South Lanarkshire Dyadic Therapy	Commissioned delivery across all four social work Family Support Hubs.	Strengthened whole-family support and early relational recovery.
Education delivery	Therapeutic and emotional wellbeing services delivered into education settings in Lanarkshire.	Improved access to support for children and young people within trusted environments.
Bairns' Hoose journey	Active contribution to Lanarkshire's trauma informed recovery pathway discussions.	Positioned the charity as a specialist therapeutic partner for children affected by trauma.
Qualifications Scotland approval	Approved Trauma Training Centre, Centre Number 3029352.	Enables accredited trauma informed training and wider workforce development.
Demand and waiting list	Services are continuing to be delivered at our Motherwell Hub. Demand continued to exceed capacity, with the waiting list growing.	Demonstrates urgent need for sustainable investment and increased therapeutic capacity.

Strategic direction

The charity is focused on scaling a proven and embedded model of trauma informed support, converting unmet demand into measurable outcomes and strengthening the wider children and families system.

4. Our services and delivery model

The Miracle Foundation SCIO delivers a range of therapeutic services designed around the needs of children, young people and families. Our model is relational, trauma informed and grounded in consistency. Children and families are supported by trusted practitioners who provide safe spaces for emotional recovery, expression and resilience building.

Counselling

Structured therapeutic support for children and young people to process experiences, improve emotional wellbeing and develop coping strategies.

Art Therapy and Play Therapy

Creative therapeutic approaches that help children express and understand difficult emotions when verbal communication may be limited or overwhelming.

Dyadic Therapy

Parent-child therapeutic work that strengthens attachment, emotional attunement and family relationships.

Workshops and group programmes

Mental health, resilience and emotional wellbeing sessions that provide practical tools and reduce isolation.

Training and professional development

Trauma-informed learning for practitioners, educators and organisations who support children, young people and families.

Why this model matters

Our work supports recovery early, reduces escalation and helps children and families remain connected to education, relationships and community life.

5. Dyadic Therapy commissioned by South Lanarkshire Council

A major development during 2025/2026 was the charity's delivery of a commissioned Dyadic Therapy contract for South Lanarkshire Council across all four social work Family Support Hubs. This work supported children and families where trauma, adversity or disrupted relationships had affected emotional safety and connection.

Dyadic Therapy focuses on the relationship between the child and caregiver. It supports parents and carers to better understand the child's emotional world, respond to distress with attunement and build safer patterns of communication. This approach is particularly valuable where families have experienced trauma, loss, domestic abuse, care related disruption, neglect, parental stress or significant adversity.

Commissioned delivery

The contract enabled The Miracle Foundation SCIO to provide specialist whole-family therapeutic support across all four South Lanarkshire social work Family Support Hubs, aligning strongly with prevention, early intervention and Whole Family Support priorities.

Strategic contribution

- Strengthened whole-family support pathways.
- Supported early relational recovery for children and caregivers.
- Provided specialist therapeutic input within local authority family support systems.
- Reduced barriers by delivering support through established hubs.
- Demonstrated the value of community-based therapeutic commissioning.

6. Therapeutic support within education

During the year the charity continued to deliver therapeutic services and emotional wellbeing support into education settings. This remains a key strand of our prevention model. Schools are often the first place where emotional distress, trauma responses, attendance concerns and changes in behaviour become visible.

By working directly with education, The Miracle Foundation helps children access support earlier. This reduces barriers linked to transport, stigma, family pressure and long waits. It also helps teachers and pastoral teams feel supported when children present with complex emotional needs.

Area	2025/2026 position	Strategic value
Earlier access	Support is delivered closer to where children are already known.	Reduces delay and increases engagement.
Better regulation	Therapeutic input supports emotional regulation and coping.	Can improve readiness to learn and participate.
Partnership working	Schools, families and practitioners can work around the child.	Strengthens GIRFEC, The Promise and UNCRC aligned support planning.

The Trustees recognise education as a critical setting for early trauma response and will continue to strengthen this area of work.

7. Supporting the Bairns Hoose journey across Lanarkshire

The Miracle Foundation SCIO continued to support the Bairns Hoose journey across Lanarkshire during the reporting year. The Bairns Hoose model requires children who have experienced abuse or trauma to receive compassionate, joined up and trauma informed support. Our organisation's experience in therapeutic recovery gives us a clear role within that wider pathway.

The charity's contribution is particularly relevant to the therapeutic recovery element of the model. Children and families need more than a safe process; they need timely support to recover emotionally, rebuild trust and reduce the risk of long-term harm.

Our contribution to Bairns Hoose

The Miracle Foundation brings specialist community-based trauma therapy, whole-family therapeutic practice and direct experience supporting children and young people affected by adversity, abuse, bereavement and complex trauma.

- Providing trauma-informed therapeutic expertise.
- Supporting thinking around recovery pathways after trauma.
- Highlighting the importance of continuity, trusted relationships and advocacy.
- Demonstrating how community-based therapy can sit alongside statutory services.
- Advocating for children to receive timely support rather than prolonged waiting.

8. Qualifications Scotland Approved Trauma Training Centre

During the year The Miracle Foundation SCIO was approved as a Qualifications Scotland Approved Trauma Training Centre, Centre Number 3029352. This is a significant organisational milestone and strengthens our role in developing trauma informed practice across the wider workforce.

Approved centre status allows the charity to deliver recognised trauma-informed qualifications and training. This supports our ambition to influence practice beyond direct service delivery by equipping practitioners, educators, volunteers and organisations with the knowledge and confidence to respond to trauma more effectively.

Approved Centre Number

Qualifications Scotland Approved Trauma Training Centre: 3029352

Why these matters

- Builds trauma informed capacity across systems that support children and families.
- Creates an additional sustainable income stream for the charity.
- Strengthens The Miracle Foundation's reputation as a specialist trauma organisation.
- Supports consistency of language, understanding and practice across partner organisations.
- Contributes to long-term prevention by improving early recognition and response to trauma.

9. Demand, waiting list and unmet need

Demand for The Miracle Foundation's services continued to increase during 2025/2026. Referrals from schools, social work, health, families and third-sector partners reflected the growing level of trauma, adversity and emotional distress being experienced by children and young people across Lanarkshire.

The Trustees are clear that the growing waiting list is one of the most significant strategic risks facing the organisation and the wider support system. It demonstrates that children and families trust the service and that partners value the charity's work. However, it also highlights the gap between need and available therapeutic capacity.

Unmet need

Demand is now exceeding current capacity. The waiting list is continuing to grow and children are waiting for support at the point they most need safe, consistent therapeutic relationships.

Implications for increasing demand

- Children may wait longer for trauma-informed therapy.
- Families may experience escalation before support begins.
- Schools and social work teams face increased pressure while children wait.
- The charity requires sustainable funding to expand clinical capacity.
- Strategic investment is needed to convert unmet demand into delivered outcomes.

The Board will continue to prioritise funding, commissioning and partnership opportunities that reduce waiting times and increase therapeutic access.

10. Impact, outcomes and social value

The Miracle Foundation's work delivers social value by improving emotional wellbeing, strengthening family relationships and reducing the risk of long-term crisis. Early trauma-informed therapy can help children remain connected to education, relationships and community life, while reducing pressure on statutory services.

Area	2025/2026 position	Strategic value
Children and young people	Improved emotional wellbeing, confidence, coping skills and trusted relationships.	Supports recovery and reduces long-term harm.
Families	Improved communication, attachment and understanding of trauma responses.	Strengthens family stability and resilience.
Schools	Access to therapeutic support and trauma informed expertise.	Supports attendance, engagement and emotional regulation.
Public services	Earlier intervention before escalation into crisis.	Can reduce pressure on CAMHS, social work and crisis supports.

Prevention in practice

Every timely intervention is an opportunity to prevent trauma from becoming entrenched, reduce escalation and support a child's future wellbeing.

11. Partnerships and community infrastructure

The Miracle Foundation's work is built on partnership. Throughout the year we continued to work with education, social work, local authorities, funders, community organisations and wider third-sector partners. These relationships allow the charity to respond to need quickly while remaining embedded in the communities we serve.

Partnership strengths

- Trusted referral relationships across education, social work, health and the third sector.
- Local delivery that reduces barriers for children and families.
- Experience of commissioned delivery with local authority partners.
- Specialist trauma-informed therapeutic workforce.
- A growing role in training, systems change and workforce development.

The charity's strategic direction is to continue strengthening these partnerships so that trauma recovery is not viewed as a separate service but as an essential layer within whole-family and children's support systems.

12. Financial review

The charity maintained its work through a combination of grant funding, commissioned service income, fundraising and community support. This blended income model remains important as it allows the charity to provide free therapeutic services while also developing sustainable commissioned activity and training income.

The Trustees recognise that the organisation's financial planning must respond to increasing demand. The charity's priority is to secure longer-term investment that allows us to recruit and retain specialist therapeutic staff, reduce waiting times, maintain quality and expand access to children and families most in need.

Financial priorities for the year ahead

- Secure sustainable multi-year grant funding.
- Expand appropriate commissioned therapeutic delivery.
- Develop training income through approved trauma training centre status.
- Maintain strong financial governance and reserves oversight.
- Ensure resources are directed towards frontline therapeutic impact.

13. Governance, safeguarding and risk management

The Trustees take a proactive approach to governance, safeguarding and risk management. The Board continues to provide oversight of financial sustainability, service quality, safeguarding, compliance, workforce capacity and strategic development.

Key risks monitored by Trustees

- Demand exceeding available therapeutic capacity.
- Waiting list growth and the impact on children and families.
- Recruitment and retention of specialist therapeutic staff.
- Financial sustainability and dependence on external funding.
- Safeguarding, clinical governance and safe practice.
- Data protection, confidentiality and information security.
- Compliance with charity regulation, funder requirements and commissioned contracts.

Risk is managed through Board oversight, clinical supervision, safeguarding procedures, financial controls, policies, monitoring, reporting and continued investment in workforce development. The Trustees remain committed to ensuring that the organisation is safe, accountable and positioned for sustainable growth.

14. Trustees and approval

The Trustees who served during the reporting period were:

Role	Name
Chairperson	Christopher Calder
Treasurer	Anne Brannan
Secretary	Jane Wilson

This report was approved by the Board of Trustees and signed on its behalf by:

Signed:



Name: Christopher Calder

Chairperson

Date: 10/07/2026

**THE MIRACLE FOUNDATION SCIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2026**

The trustees present their report with the merged statement of financial activities including income and expenditure account for the year ended 31 May 2026 and balance sheet as at 31st May 2026. trustees have adopted the provisions of the Statement of Recommended Practise (SORP) Accounting and Reporting by Charities issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

SC049840

Principle Address

51 Hamilton Road
Motherwell
ML1 3DD

Trustees

ANNE BRANNAN
CHRIS CALDER
JANE WILSON

Independent Examiner

Bilal Butt
153 Queen Street
First Floor Front
Glasgow
G1 3BJ

Independent Examiner Details

Name	Bilal Butt
Qualification	ACCA
Membership Number	2379672

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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.

Approved by order of the board of trustees on10 JUL 2026..... and signed on its behalf by:



Trustee

THE MIRACLE FOUNDATION SCIO
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 May 2026 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

Examiner Details

Date

10/07/2026

Bilal Butt
153 Queen Street
First Floor Front
Glasgow
G1 3BJ



ACCA 2379672

THE MIRACLE FOUNDATION SCIO
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Restricted Funds	31/05/2026 Total Funds £	31/05/2025 Total Funds £
INCOMING RESOURCES						
Grants	2	-	258,851		258,851	335,922
Donations	3	16,985			16,985	31,887
Council Grant	4	-			-	-
Total Incoming Resources		16,985	258,851	-	275,836	367,809
Expenditure on:						
Charitable Activities	5	49,123	317,852	-	366,975	403,566
Net income resources before transfer		-32,138	-59,001	-	-91,139	-35,757
Gross transfer between funds		24,605	(24,605)	-	-	-
Net income for the year/ Net movement in funds		-7,533	-83,606	-	-91,139	-35,757
Fund balances at 1 June 2025		7,533	122,618	132,000	262,151	297,908
Fund balaces at 31 May 2026		0	39,012	132,000	171,012	262,151

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

All income and expenditure derive from continuing activities.

THE MIRACLE FOUNDATION SCIO
BALANCE SHEET
AS AT 31 MAY 2026

	Notes	2026 £	£	2025 £	£
Tangible Assets	7	7,906		10,794	
Current assets					
Cash at bank/ In hand		189,475		275,647	
		<u>197,381</u>		<u>286,441</u>	
Creditors: Amounts falling due within one year		26,369		24,290	
		<u></u>		<u></u>	
Net Assets			<u><u>171,012</u></u>		<u><u>262,151</u></u>
Income Funds					
Restricted Funds	8	39,012		122,618	
Restricted Contingency Funds		132,000		132,000	
Unrestricted Funds		0		7,533	
			<u><u>171,012</u></u>		<u><u>262,151</u></u>

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

1 Accounting policies

Charity information

The Miracle Foundation SCIO is scottish Charitable Incorporated Organisation.

1.1 Accounting Convention

The financial statements have been prepared in accordance with charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulation 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going Concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming Resources

All income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Resources expended

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 basis consistent with the use of resources.

1.6 Taxation

The charity is exempt from tax on its charitable activities.

1.7 Provisions for liabilities

The charity recognises a provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months. The provision is measured at the salary cost payable for the period of absence.

1.8 Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Furniture	20% Straight Line Basis
Office Equipment	20% Straight Line Basis

THE MIRACLE FOUNDATION SCIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2026

2	Grants	Restricted Funds	Unrestricted Funds	Total
		2026	2026	2025
		£		£
	Amcol Scotland	2,140		-
	Awards for All	3,509		20,000
	Community Mental Health & Wellbeing Fund	-		29,900
	Education North Lanarkshire Council	26,917		59,108
	Education South Lanarkshire Council	78,000		50,000
	Empowering Clusters Phase No 5	10,395		49,500
	Motherwell Consortium Funding	-		4,392
	North Lanarkshire Council Grant	4,975		10,206
	Peter Vardy Foundation	4,000		-
	Radio Clyde	1,200		-
	Ross & Liddell	500		-
	Screwfix Foundation	-		5,000
	The Morrison Foundation	-		9,800
	The National Lottery Fund	58,000		77,750
	The Robertson's Trust	30,000		-
	Turcan Connell Fund	4,000		5,000
	UK Youth Fund	500		11,000
	Voluntary Action North Lanarkshire	29,815		4,266
	Waitross Ltd	1,900		-
	Youth Philanthropy Initiative	3,000		4,266
		<u>258,851</u>	<u>-</u>	<u>340,188</u>

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

3 Donations

	Unrestricted Funds	Total
	2026	2025
	£	£
Donations	14,560	31,887
Money Tubs	225	-
Sponsors	2,200	-
	<u>16,985</u>	<u>31,887</u>

4 Council Grant

	Unrestricted Funds	Total
	2026	2025
	£	£
North Lanarkshire Council Grant	<u>-</u>	<u>-</u>

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2026

5 Charitable Activities

	Charitable Activities Unrestricted 2026 £	Charitable Activities Restricted 2026 £	Total 2026 £	Total 2025 £
Cost of Events		12,939	12,939	7,193
Materials		9,088	9,088	9,033
Contracted Counselors Work		65,178	65,178	185,570
Contracted Clinical Supervision		9,560	9,560	-
Rent		24,336	24,336	14,607
Insurance	2,615		2,615	2,348
Travel & Subsistence	1,194		1,194	1,233
Telephone	2,943		2,943	2,908
Utilities	5,805		5,805	4,657
Administration	7,189		7,189	7,070
Wages		172,097	172,097	131,477
Employer NIC		11,138	11,138	4,566
Pension		13,516	13,516	10,748
Advertising & Printing	6,238		6,238	6,037
Website & Clinical Software	3,407		3,407	-
Cleaning	3,674		3,674	3,180
Depreciation (See Note 7)	3,628		3,628	3,481
Repairs & Maintenance	1,950		1,950	1,920
Membership/Subscription	1,605		1,605	2,088
Training Cost	2,875		2,875	450
Finance Charges	-		-	-
	<u>43,123</u>	<u>317,852</u>	<u>360,975</u>	<u>398,566</u>
Share of Support & Governance Costs (See Note 6)	<u>6000</u>	<u></u>	<u>6000</u>	<u>5000</u>
	<u>49,123</u>	<u>317,852</u>	<u>366,975</u>	<u>403,566</u>
Analysis by Fund				
Unrestricted Funds	49,123	-	49,123	40,372
Restricted Funds	-	317,852	317,852	363,194
	<u>49,123</u>	<u>317,852</u>	<u>366,975</u>	<u>403,566</u>

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2026

6 Support & Governance Costs

	Support Cost £	Governance Cost £	2026 £	2025 £
Consultancy fees		-	-	-
Accountancy fees		6,000	6,000	5,000
	-	6,000	6,000	5,000

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

7	Tangible Fixed Assets	Furniture £	Office Equipment £	Total £
	Cost			
	As at 01 June 2025	9,626	7,777	17,403
	Additions	740	-	740
	As at 31 May 2026	<u>10,366</u>	<u>7,777</u>	<u>18,143</u>
	Depreciation			
	As at 01 June 2025	3,850	2,759	6,609
	Charge for the year	2,073	1,555	3,628
	As at 31 May 2026	<u>5,923</u>	<u>4,314</u>	<u>10,237</u>
	Net Book Value			
	As at 31 May 2026	<u>4,443</u>	<u>3,463</u>	<u>7,906</u>
	As at 31 May 2025	<u>5,776</u>	<u>5,018</u>	<u>10,794</u>

8 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 01-Jun-25 £	Movement in funds Incoming resources £	Resources expended £	Transfers £	Balance at 31-May-26 £
Restricted Funds	122,618	258,851	-317,852	- 24,605	39,012
	<u>122,618</u>	<u>258,851</u>	<u>-317,852</u>	<u>- 24,605</u>	<u>39,012</u>