

The Miracle Foundation SCIO

Scotland · Charity number SC049840

Details

| | |
|------------|--|
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2020-01-08 |
| Register | View on the OSCR register |

Contact

| | |
|---------|--|
| Address | 51 Hamilton Road Motherwell ML1 3DG |
| Website | www.themiraclefoundation.org.uk |

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The Miracle Foundation is a Scottish charity based in Motherwell, providing bereavement and trauma support for children, young people, and families across Lanarkshire. We recognise that grief and trauma can have a profound and lasting impact, and we are committed to delivering specialist, trauma-informed care that addresses both individual needs and the wider family dynamic. Our services include one-to-one art/play therapy, group work, and family Dyadic therapy support, ensuring that children and young people are able to process their experiences safely while developing resilience and hope for the future. As an SQA-approved Trauma Centre, we also deliver accredited trauma training to professionals, schools, and community organisations, raising awareness and building capacity to respond effectively to trauma. Through compassionate intervention, professional expertise, and education, The Miracle Foundation works to ensure no child or family faces bereavement or trauma alone.

Beneficiaries: 'Other defined groups'

Objectives: 4 The organisation's purposes are: 4.1 To organise or assist in organising Bereavement and Trauma support activities for young people and families, to improve life conditions for those who are disadvantaged or under-represented in Lanarkshire and other parts of the United Kingdom. 4.2 Provide relief for those who are in need in terms of age, disability, ill-health, financial hardship, disadvantage, or underrepresentation. 4.3 To provide relief overseas in Pakistan and Gaza for people of ill health, hardship and disadvantage.

Geography

- **Main operating location:** North Lanarkshire
- **Geographical spread:** Wider, but within one local authority area

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-05-31 | £367,809 | £403,566 | - | 5 |
| 2024-05-31 | £377,342 | £340,270 | - | 6 |
| 2023-05-31 | £334,896 | £324,150 | - | 8 |
| 2022-05-31 | £313,779 | £187,123 | - | 7 |
| 2021-05-31 | £233,496 | £147,508 | - | 5 |

The Miracle Foundation SCIO

Scotland - Charity number SC049840

Accounts

THE MIRACLE FOUNDATION SCIO
UNAUDITED FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
31 MAY 2025
Registered Charity: SC049840

KM ACCOUNTING PARTNERS LTD
35 Thistle Down Drive
Cambuslang, Glasgow
G72 6AF

**THE MIRACLE FOUNDATION SCIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025**

The trustees present their report with the merged statement of financial activities including income and expenditure account for the year ended 31 May 2025 and balance sheet as at 31st May 2025. 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



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

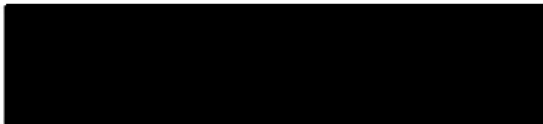
The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

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 on ...  (Chair)

Trustee Signature



Date

18/08/2025

**THE MIRACLE FOUNDATION SCIO
TRUSTEES' ANNUAL REPORT
YEAR TO 31 MAY 2025**

Objectives & Activities

Objectives

1. **Deliver Comprehensive Support:** Provide a full range of therapeutic services designed to meet the complex and evolving needs of children, young people, and families affected by bereavement and trauma.
2. **Advance Mental Well-being:** Strengthen emotional resilience and mental health outcomes through evidence-based interventions, structured programmes, and long-term support pathways.
3. **Build Community Resilience:** Develop and sustain a strong network of partners, resources, and systems that enhance the community's capacity to respond effectively to trauma.
4. **Integrate Therapeutic Practice:** Apply a range of proven therapeutic models—including counselling, art therapy, play therapy, and specialist workshops—ensuring holistic responses that address multiple dimensions of grief and trauma.
5. **Empower Personal Growth:** Equip children and young people with the confidence, skills, and resilience to overcome adversity and realise their potential in education, relationships, and wider life.

Activities

1. **Individual Counselling:** Delivering structured, person-centred counselling sessions that provide a safe, consistent environment for children and young people to process their experiences.
2. **Creative Therapies:** Using art and play therapies as powerful tools to help individuals express, understand, and manage complex emotions.
3. **Mental Health Workshops:** Providing group-based interventions that build awareness, coping strategies, and resilience across children, young people, and families.
4. **Youth Group Programmes:** Facilitating peer-support networks and group activities that reduce isolation and promote social confidence.
5. **Family Interventions:** Strengthening family units through Dyadic Therapy and other systemic approaches that address trauma at a collective level.
6. **Community Outreach and Awareness:** Driving community-wide engagement to reduce stigma, raise awareness, and ensure access to trauma-informed support.
7. **Professional Training and Development:** Equipping educators, practitioners, and volunteers with specialist trauma training that strengthens the wider ecosystem of care and support.

Strategic Direction

These objectives and activities are not standalone; together, they form a cohesive growth agenda. By embedding our services within schools, families, and communities, and by extending our expertise through professional training, The Miracle Foundation is expanding both reach and influence. This ensures we are not only responding to immediate needs but shaping a stronger, more resilient support system for the future.

Main Activities

The Miracle Foundation exists to meet a clear and urgent need: the growing number of children, young people, and families in Lanarkshire who are living with the effects of trauma, bereavement, and loss. Our services are essential in preventing these experiences from becoming long-term barriers to emotional well-being, education, and family stability.

We deliver a wide range of trauma-informed interventions—counselling, art and play therapy, youth programmes, and Dyadic family therapy—that are proven to improve mental health outcomes and build resilience. These interventions are not only immediate responses to crisis but also long-term investments in the emotional and social development of young people.

Our work is embedded within the community. We partner with schools, social services, and other agencies to ensure children and families can access the right support quickly and effectively. By doing so, we strengthen existing frameworks of care and help to relieve the burden on overstretched statutory services.

Demand for our services continues to increase. Rising waiting times and limited statutory resources mean that, without our interventions, many young people would face prolonged distress, unresolved trauma, and the risk of lasting psychological harm. We are filling this critical gap with a service that is accessible, responsive, and deeply rooted in the needs of the community.

The Miracle Foundation is therefore not simply a service provider—it is a vital part of the local care infrastructure. Our work prevents long-term harm, reduces pressure on statutory services, and ensures that young people and families have the tools to rebuild their lives with strength and resilience.

Achievements & Performance

Achievements and Performance Overview

The past year has been defined by growth, recognition, and measurable impact. The Miracle Foundation has strengthened its role as a sector leader in trauma-informed practice and positioned itself for continued expansion.

National Accreditation and Sector Leadership

We achieved accreditation as an SQA Trauma Training Centre, Centre Number : 3029352 establishing ourselves as a recognised provider of specialist training across education, health, business, and the third sector. This milestone allows us to extend our expertise beyond service delivery and shape best practice more widely.

Expanded Service Capacity

We secured an additional contract with Social Work for Dyadic Family Therapy. This expansion strengthens our ability to deliver whole-family interventions, reinforcing our commitment to integrated and sustainable therapeutic outcomes.

Direct Service Impact

We provided intensive counselling, play therapy, and art therapy to 502 children and young people. Each individual benefited from structured, consistent interventions of 10–12 sessions or tailored workshops. These services directly improved mental health, emotional resilience, and family stability across Lanarkshire.

Fundraising and Community Engagement

Our Black-Tie fundraising event delivered not only vital funds but also a significant platform to raise awareness of our mission. It expanded our supporter base and reinforced our position as a trusted and valued community partner.

Summary

Together, these achievements reflect an organisation with momentum, vision, and capacity. We have deepened our community impact, broadened our professional reach, and strengthened our reputation as a trusted leader in trauma-informed support. The year ahead will build on this success as we continue to grow, innovate, and lead.

Financial Review

The past year has demonstrated our ability to generate the funds necessary to deliver core services through a well-balanced mix of fundraising, grant awards, and service delivery contracts. This financial foundation is not only secure but provides a platform for ambitious growth.

Our strategic plan for the coming year focuses on expanding revenue streams, securing larger and longer-term contracts, and building sustainable partnerships with funders. We are targeting an increase in both grant success rates and corporate engagement, ensuring our income reflects the scale of demand for our services.

The demand for high-quality trauma support continues to rise significantly. Rather than scale back, we are positioning ourselves to meet this challenge head-on. Our plan is clear: grow capacity, expand reach, and ensure no child or family is left without the support they need.

We have already demonstrated financial resilience and strong return on investment for our supporters. Every pound raised has delivered measurable impact in terms of improved mental health outcomes, strengthened families, and reduced long-term social costs.

Looking forward, we are confident in our ability to strengthen our financial position further. The Miracle Foundation is now well placed to expand services, deepen community impact, and set new standards for trauma-informed care across Lanarkshire and beyond.

Risk Management

The trustees take a proactive and strategic approach to risk management, ensuring that the charity is resilient, well-governed, and equipped to deliver sustainable impact.

Risks are reviewed systematically, with a focus on financial stability, service continuity, safeguarding, and compliance. Clear controls and mitigation strategies are in place, supported by strong oversight from the Board and executive leadership.

Our governance framework goes beyond regulatory requirements. Trustees actively monitor emerging challenges—such as funding landscapes, workforce development, and community need—while also identifying opportunities for innovation and growth. This ensures the organisation remains agile and responsive in a changing environment.

By embedding robust risk management into all areas of our work, we provide confidence to funders, partners, and the communities we serve that The Miracle Foundation is a secure, forward-looking organisation, fully prepared to expand its services and sustain its impact in the years ahead.

Trustees



Chairperson

**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 2025 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.

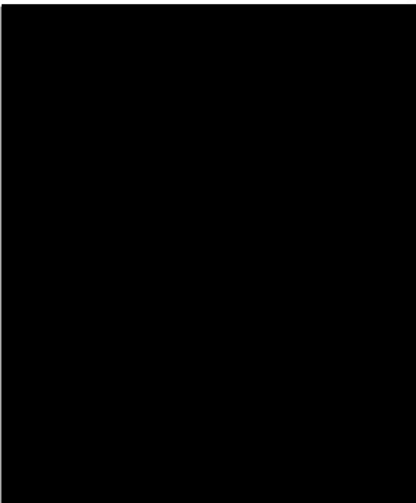
Independent examiner's statement

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

Examiner Details

Date

8/18/2025



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

FOR THE YEAR ENDED 31 MAY 2025

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Restricted Funds | 31/05/2025 Total Funds £ | 31/05/2024 Total Funds £ |
|---|-------|----------------------------|--------------------------|-----------------------|-----------------------------------|-----------------------------------|
| INCOMING RESOURCES | | | | | | |
| Grants | 2 | - | 335,922 | | 335,922 | 336,563 |
| Donations | 3 | 31,887 | | | 31,887 | 40,779 |
| Council Grant | 4 | - | | | - | - |
| Total Incoming Resources | | <u>31,887</u> | <u>335,922</u> | <u>-</u> | <u>367,809</u> | <u>377,342</u> |
| Expenditure on: | | | | | | |
| Charitable Activities | 5 | 40,372 | 363,194 | - | 403,566 | 340,270 |
| Net income resources before transfer | | <u>-8,485</u> | <u>-27,272</u> | <u>-</u> | <u>-35,757</u> | <u>37,072</u> |
| Gross transfer between funds | | - | - | - | - | - |
| Net income for the year/ Net movement in funds | | <u>-8,485</u> | <u>-27,272</u> | <u>-</u> | <u>-35,757</u> | <u>37,072</u> |
| Fund balances at 1 June 2024 | | <u>16,018</u> | <u>149,890</u> | <u>132,000</u> | <u>165,908</u> | <u>260,836</u> |
| Fund balances at 31 May 2025 | | <u><u>7,533</u></u> | <u><u>122,618</u></u> | <u><u>132,000</u></u> | <u><u>130,151</u></u> | <u><u>297,908</u></u> |

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 2025**

| | Notes | 2025 £ | £ | 2024 £ | £ |
|--|-------|-----------------------------|-----------------------|-----------------------------|-----------------------|
| Tangible Assets | 7 | 10,794 | | 12,511 | |
| Current assets | | | | | |
| Cash at bank/ In hand | | 275,647 | | 306,192 | |
| | | <u>286,441</u> | | <u>318,703</u> | |
| Creditors: Amounts falling due within one year | | 24,290 | | 20,795 | |
| | | <u> </u> | | <u> </u> | |
| Net Assets | | | <u><u>262,151</u></u> | | <u><u>297,908</u></u> |
| Income Funds | | | | | |
| Restricted Funds | 8 | 122,618 | | 149,890 | |
| Restricted Contingency Funds | | 132,000 | | 132,000 | |
| Unrestricted Funds | | 7,533 | | 16,018 | |
| | | <u> </u> | | <u> </u> | |
| | | | <u><u>262,151</u></u> | | <u><u>297,908</u></u> |

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

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 Accounting Policies

(Continued)

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 2025**

| 2 | Grants | Restricted Funds | Unrestricted Funds | Total |
|---|--|---------------------|-----------------------|----------------|
| | | 2025 | 2025 | 2024 |
| | | £ | | £ |
| | Asda Foundation | - | | 1,000 |
| | Awards for All | 20,000 | | - |
| | Community Mental Health & Wellbeing Fund | 29,900 | | 43,453 |
| | Education North Lanarkshire Council | 59,108 | | - |
| | Education South Lanarkshire Council | 50,000 | | - |
| | Empowering Clusters Phase No 5 | 49,500 | | 74,430 |
| | Mitchells Robertsons | - | | 3,000 |
| | Motherwell Consortium Funding | 4,392 | | - |
| | Next PLC | - | | 10,000 |
| | NLC No One Left Behind | - | | 7,630 |
| | North Lanarkshire Council Grant | 10,206 | | 6,600 |
| | North Lanarkshire Council PEF/SAC | - | | 27,600 |
| | Screwfix Foundation | 5,000 | | - |
| | SJP Foundation | - | | 2,500 |
| | The D Olyly Cartec Fund | - | | 4,000 |
| | The Marsh Trust | - | | 600 |
| | The Morrison Foundation | 9,800 | | - |
| | The National Lottery Fund | 77,750 | | 68,250 |
| | The Robertson's Trust | - | | 38,500 |
| | The Transpetrol Foundation | - | | 5,000 |
| | Turcan Connell Fund | 5,000 | | - |
| | UK Youth Fund | 11,000 | | 44,000 |
| | Voluntary Action South Lanarkshire | 4,266 | | - |
| | | <u>335,922</u> | <u>-</u> | <u>336,563</u> |

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

3 Donations

| | Unrestricted Funds | Total |
|------------|-----------------------|---------------|
| | 2025 | 2024 |
| | £ | £ |
| Donations | 31,887 | 35,061 |
| Money Tubs | - | 3,618 |
| Sponsors | - | 2,100 |
| | <u>31,887</u> | <u>40,779</u> |

4

Council Grant

| | Unrestricted Funds | Total |
|---------------------------------|-----------------------|----------|
| | 2025 | 2024 |
| | £ | £ |
| North Lanarkshire Council Grant | <u>-</u> | <u>-</u> |

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

5 Charitable Activities

| | Charitable Activities Unrestricted 2025 £ | Charitable Activities Restricted 2025 £ | Total 2025 £ | Total 2024 £ |
|--|---|---|--------------------|--------------------|
| Cost of Events | | 7,193 | 7,193 | 8,323 |
| Materials | | 9,033 | 9,033 | 9,879 |
| Contracted Counselors Work | | 185,570 | 185,570 | 37,654 |
| Contracted Clinical Supervision | | - | - | 6,260 |
| Rent | | 14,607 | 14,607 | 11,916 |
| Insurance | 2,348 | | 2,348 | 2,076 |
| Travel & Subsistence | 1,233 | | 1,233 | 675 |
| Telephone | 2,908 | | 2,908 | 3,076 |
| Utilities | 4,657 | | 4,657 | 2,700 |
| Administration | 7,070 | | 7,070 | 2,254 |
| Wages | | 131,477 | 131,477 | 204,925 |
| Employer NIC | | 4,566 | 4,566 | 12,702 |
| Pension | | 10,748 | 10,748 | 9,956 |
| Advertising & Printing | 6,037 | | 6,037 | 5,195 |
| Website & Clinical Software | - | | - | 4,355 |
| Cleaning | 3,180 | | 3,180 | 5,110 |
| Depreciation (See Note 7) | 3,481 | | 3,481 | 3,128 |
| Repairs & Maintenance | 1,920 | | 1,920 | 2,185 |
| Membership/Subscription | 2,088 | | 2,088 | 1,151 |
| Training Cost | 450 | | 450 | 1,750 |
| Finance Charges | - | | - | - |
| | <u>35,372</u> | <u>363,194</u> | <u>398,566</u> | <u>335,270</u> |
| Share of Support & Governance Costs (See Note 6) | 5000 | | 5000 | 5000 |
| | <u>40,372</u> | <u>363,194</u> | <u>403,566</u> | <u>340,270</u> |
| Analysis by Fund | | | | |
| Unrestricted Funds | 40,372 | - | 40,372 | 38,655 |
| Restricted Funds | - | 363,194 | 363,194 | 301,615 |
| | <u>40,372</u> | <u>363,194</u> | <u>403,566</u> | <u>340,270</u> |

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

6 Support & Governance Costs

| | Support Cost £ | Governance Cost £ | 2025 £ | 2024 £ |
|------------------|----------------------|-------------------------|--------------|--------------|
| Consultancy fees | | - | - | - |
| Accountancy fees | | 5,000 | 5,000 | 5,000 |
| | <u>-</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |

THE MIRACLE FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

| 7 | Tangible Fixed Assets | Furniture £ | Office Equipment £ | Total £ |
|---|-----------------------|----------------|--------------------------|---------------|
| | Cost | | | |
| | As at 01 June 2024 | 9,626 | 6,013 | 15,639 |
| | Additions | - | 1,764 | 1,764 |
| | As at 31 May 2025 | <u>9,626</u> | <u>7,777</u> | <u>17,403</u> |
| | Depreciation | | | |
| | As at 01 June 2024 | 1,925 | 1,203 | 3,128 |
| | Charge for the year | 1,925 | 1,555 | 3,481 |
| | As at 31 May 2025 | <u>3,850</u> | <u>2,758</u> | <u>6,609</u> |
| | Net Book Value | | | |
| | As at 31 May 2025 | <u>5,776</u> | <u>5,019</u> | <u>10,794</u> |
| | As at 31 May 2024 | <u>7,701</u> | <u>4,810</u> | <u>12,511</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-24 £ | Movement in funds | | | Balance at 31-May-25 £ |
|------------------|------------------------------|----------------------------|----------------------------|----------------|------------------------------|
| | | Incoming resources £ | Resources expended £ | Transfers £ | |
| Restricted Funds | 149,890 | 335,922 | -363,194 | - | 122,618 |
| | <u>149,890</u> | <u>335,922</u> | <u>-363,194</u> | <u>-</u> | <u>122,618</u> |