



Life is precious

CHARLIE HOUSE TRUST
(FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)
operating as
CHARLIE HOUSE

REGISTERED COMPANY NO. SC465466
REGISTERED CHARITY NUMBER. SC042643

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

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**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTATIVE INFORMATION

Directors

TA Johnstone	(Resigned 20 May 2025)
KM Jack	
KE Molloy	(Resigned 16 January 2025)
J Young	(Resigned 21 November 2024)
SN Anderson	
RC Mitchell	
G Wilson	(Resigned 16 October 2024)
J Rattray	(Appointed 18 April 2024)

Secretary LC Secretaries Limited

Charity number SC042643

Company number SC465466

Principal address

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Aberdeen
AB10 1UL

Registered office

Johnstone House
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Aberdeen
AB10 1HA

Accountants

Hall Morrice LLP
6 & 7 Queens Terrace
Aberdeen
AB10 1XL

Bankers

Bank of Scotland
39 Albyn Place
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Aberdeen
AB10 1YN

Solicitors

Ledingham Chalmers LLP
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52-54 Rose Street
Aberdeen
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CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The directors are pleased to present their annual report and consolidated financial statements for the year ended 31 March 2025.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued July 2014).

Objectives and activities

The Charity's objectives are described in detail in the Articles of Association but can be summarised as follows:

- the advancement of health; and
- the improvement of the condition of life and relief of children and young persons with complex health needs by various means including but not limited to the provision of respite care facilities and services.

Our purpose is to engage in activities and projects to support children with life-limiting and life-threatening conditions and their families in North-east Scotland.

Our vision is that all children with life-limiting and life-threatening conditions in North-east Scotland receive the support they require. Every child should receive a smooth transition from hospital to home, practical and emotional support for themselves and their family, access to inclusive activities, help to live life to the full and make memories for the whole family to treasure.

Our mission is to improve quality of life for babies, children and young people in the North-east of Scotland who have life-limiting or life-threatening conditions and to provide support to their families.

Our guiding principles are to be inclusive, family centred, and needs led.

Achievements and performance

Charlie House is a locally based children's charity which engages in activities and projects to support children with life-limiting and life-threatening conditions in North-east Scotland.

Charlie House became a registered charity in 2011 and has been providing support locally for over a decade. The charity currently provides support for babies, children and young people with life-limiting and life-threatening conditions, from diagnosis and throughout their life journey. Support is provided to all members of the family via various activities including providing access to residential activity short breaks, once or twice a year. The charity also provides families with information on local and national services pertinent to their needs and has developed a service to support the emotional and practical needs of the families, including pre and post bereavement support, sibling support and parental support.

Previous research conducted by the legacy charity in 2011 and 2012 indicated that there are a significant number of children in the area with life-limiting conditions that received little or no support. The research has been supported by other nationwide research published in November 2015, which indicated that there were approximately 1,500 babies, children and young people in the North-east of Scotland with life-limiting conditions living in the community. More recent updates to this research have indicated that this number is increasing over time and more than 1,867 babies, children and young people are in the North-east of Scotland with life-limiting conditions living in our community, with 570 of these being in hospital for treatment regularly.

Providing these simple support services enables families to feel less isolated in their caring role, engage in inclusive activities they didn't think possible, support each other and make very precious lasting memories for all the family to treasure.

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN’S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS’ REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Activities

Charlie House have continued to provide a full and varied calendar of activities this year, free of charge, to its beneficiaries. The children and their families have fully embraced attending activities, trying new things and generally having fun experiences together, making fabulous memories that they will treasure, along the way.

The charity’s two Activities Coordinators have enabled more activities to be researched, planned, and organised and more support to be provided to the children and their families. This in turn has also enabled us to greatly increase the geographic reach of the charity, providing a significantly increased activities delivery in Aberdeenshire and Moray. This capacity has enabled the charity to support the increase in referrals from the wider area and has been warmly welcomed by families. 593 family members have attended activities during the year with over 4,197 hours of activities being provided.

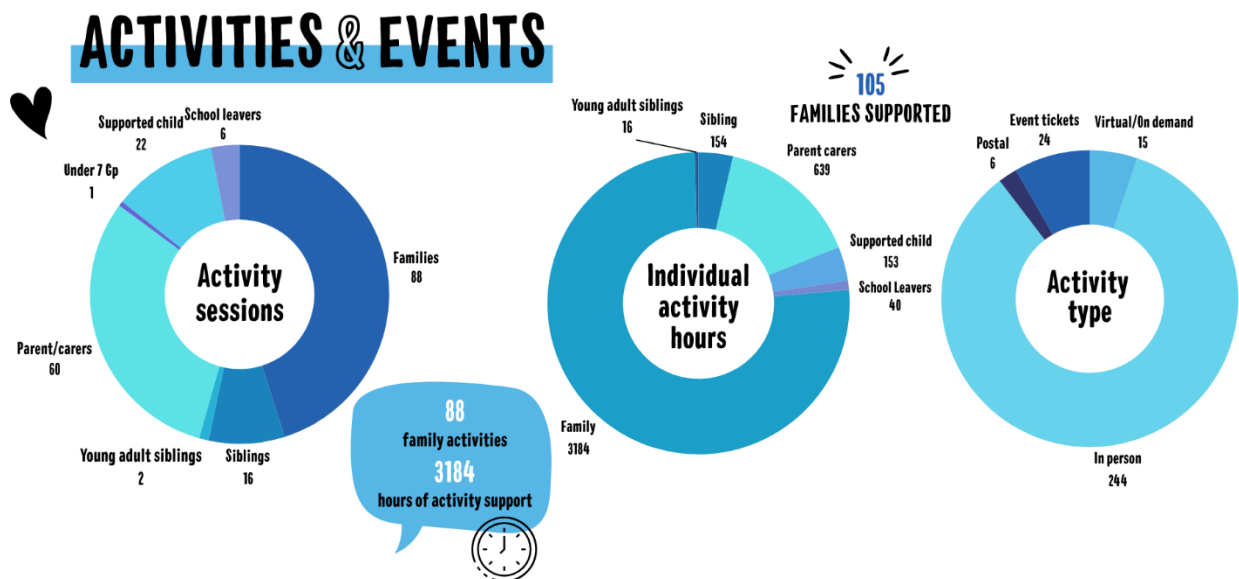
Thank you to the National Lottery Community Fund for part-funding both Activity Coordinator roles.

A very big thank you to Fence Club (siblings activities), Trade Widows Fund Charity (family activities and part funded sensory projector), Happy Days Children’s Charity (family activities), Children’s Aid Scotland (Activities programme), Mugdock Children’s Trust (equipment), St James Place Foundation (family activities), Gordon Fraser Charitable Trust (music therapy), PF Charitable Trust (Family activities), Hedley Foundation (activity programme), James T Howat Charitable Trust (activity programme), Shell Community Grants (at-home activity), ABZ Propeller Fund (family activities), P F Charitable Trust (activity programme), Port of Aberdeen SupPORT-all fund (family activities), Aberdeen Student Show (activity programme and the Graham Trust (Surfable and Harbour Tours).

Thank you also to Apache, HSBC and CNOOC for their generous donations towards general activities and services and Baker Hughes, SLB and Aberdeen Football Club Community Trust for donation of tickets for various family events.

The Services Team also manage the Charlie House Family Community Facebook page, which has been set up to provide the families with a private space to ask questions, support each other, and view family events and activities. Through 2024-25 the number of family members engaging with the private Facebook group was 171. A new portal system was introduced as a booking method for families to book into activities.

The charity will maintain its activity provision throughout the next financial year.



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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Activity Break

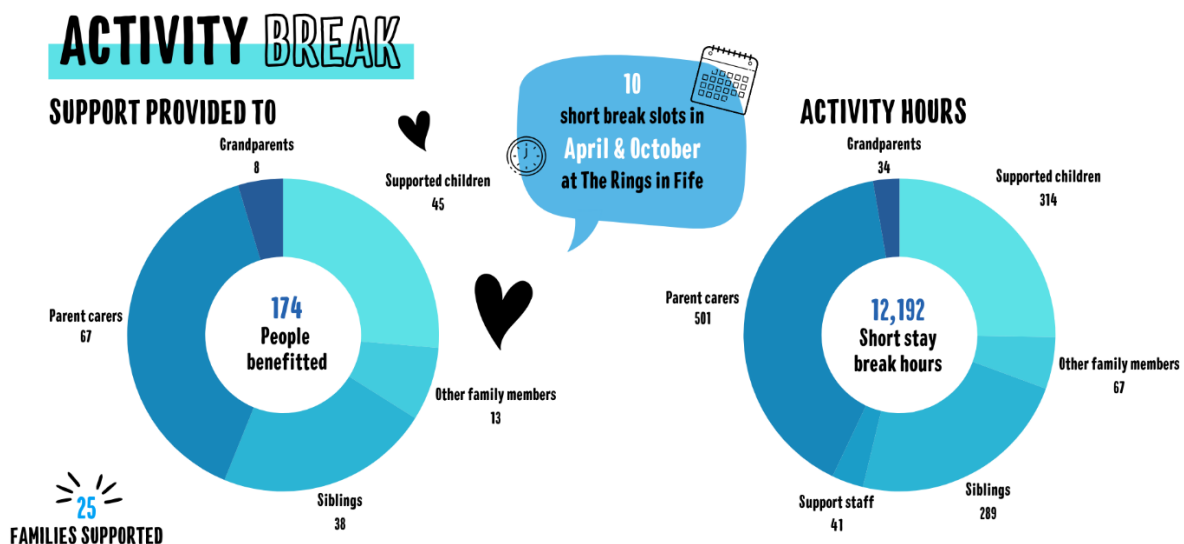
The Activity Break returned once again this year but this time during April and October holiday period. Charlie House took over The Rings near Cupar in Fife, for a total of 10 blocks of short break to enable 25 families to experience the fabulous, adapted accommodation, local scenery, socialise and have precious family time together making incredibly special memories. The families benefit hugely from the short break, travelling and organising a break when specialist accommodation is required is exceptionally challenging and stressful. A few days away can make an enormous difference to families, giving them something to look forward to and benefitting from support at every step.

Members of the Services Team were on hand 24-7 during families stays to support families whilst on their short break, organising full activities during the stay with additional activities each evening which include, arts and crafts, bingo nights and fun sessions in the barn, as well as additional parental, family and sibling support whether emotional or practical support in any way to make the short break the best experience for each member of the family.

The Activities Coordinators organised various activities and sessions for the children to enjoy, including Bowbridge Alpacas and a visit to a local Deer Centre, Ceramic sessions, Music in Hospital, Therapies, Sound Play, Wheely Boat accessible boating, ice skating and Fife Zoo.

Some families took time to visit other local amenities, which included: Deep Sea World, Edinburgh Zoo, and a local Safari Park. The trip was a huge success, and we look forward to being able to return for more visits to The Rings in the future.

Thank you to Shared Care Scotland Better Breaks Fund, Gosling Foundation and Tesco Community Grants, TAQA UK community Fund, Bruce Wake Charity, the Russell Trust for supporting the activity break this year.



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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Children and Family Support

The Children and Family Support Manager has continued to have a significant impact in the levels of support being provided to the charity's beneficiaries, especially during the transition back to regular activities and face to face contact for families. This role has enabled the expansion of charitable services to include 1:1 pre and post bereavement, individualised practical and emotional support for children, siblings, and parent carers. The role has also enabled the effective supervision of all Charlie House staff and has been invaluable to the team.

Increased demand in support requests resulted in a planned increase to the headcount in the Services Team to support the Children and Family Support Manager in delivering support services to the children and their families. The Support Worker came into post April 2023 This additional post enabled further expansion of support across the North-east of Scotland with an additional Support Worker started in June 2025.

The Children and Family Support team delivered more therapies, 1-to-1, and group sessions. Areas of support were in advocacy and signposting, pre and post bereavement support, writing supporting letters for families and seeking funding opportunities for families for much needed equipment. Through the NHS endowment funding we were able to offer some additional counselling sessions.

From the success of the pilot Health and Wellbeing sessions last year, the Services team have monthly therapeutic sessions for the whole family, but particularly parent carers, who can experience hand and foot massage, relaxation and reflexology sessions with qualified therapists and receive emotional and practical support before and after these sessions by the Children and Family Support Manager and Support Worker. We have delivered 127 therapy sessions to 68 individuals this year. The Services team all qualified in Indian Head massage to have the tools to hand to further enhance activities with this lovely treat for families.

We have added to our current offering of coffee and catch-up sessions with the addition of Walk and Talk Sessions. We hold these in Aberdeen, Aberdeenshire, and Moray. The Moray ones are the most well attended of these groups. Both the Therapies and the Walk and Talk Sessions are Funded by NHS endowment funding.

We have introduced a parents Bereavement Group in April 2024 due to a high increase in bereavement in 23/24. These are monthly and working alongside the families, they expressed a need for a safe confidential space to speak about loved ones with others that understand. These groups have been well attended and extremely powerful for the families. Thank you to FAB (Friendship after Bereavement) and AABIE for funding this.

We have managed to secure funding to provide a Men's Group, from Murdoch Forrest. The group started in May 2025 and is open for any dads, male carers, and sibling carers over the age of 18.

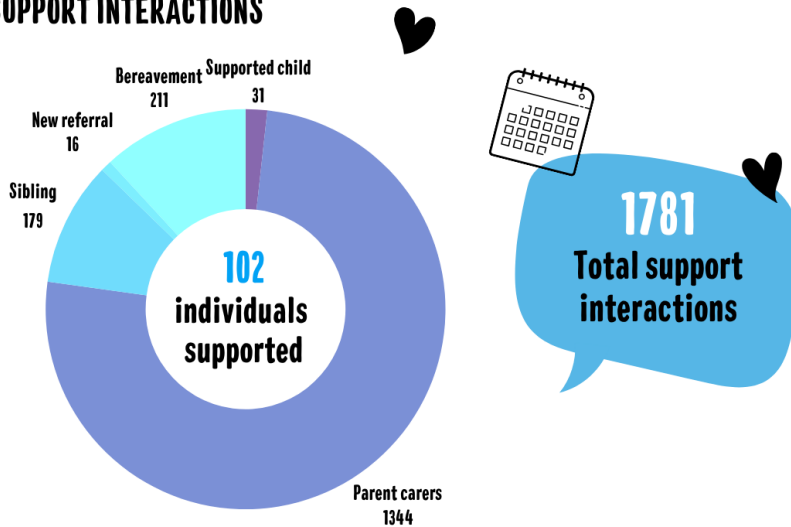
Support has been provided virtually and in person to families across Aberdeen city, Aberdeenshire, and Moray throughout the year. We are exceptionally grateful to The Henry Smith Charity and Robertson Trust for funding these roles over three years ensuring that the charity can provide continuous support to the families.

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**DIRECTORS’ REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

CHILDREN & FAMILY SUPPORT

SUPPORT INTERACTIONS



Investing in Volunteers

Charlie House implemented a Volunteer Project in late 2018 with the aim to increase support provided to volunteers and ensure that their experience volunteering for Charlie House is rewarding, appropriate and mutually beneficial. The Volunteer Project has now transitioned to be an integral and essential part of the charity. Volunteering is a mainstay of all charities and is an exceptionally important and valuable resource for the charity as well as providing a wide range of volunteering opportunities across varying roles to the community of the North-east. In six years, the team and volunteers have made an excellent contribution to volunteering and to the charity.

The volunteer project was initially a funded project, however it has been increasingly difficult year on year, to obtain funding to cover the costs for this essential role. Volunteering is critical to support the operation of the charity; it enables the charity to do so much more than with staff alone but also encourages and supports community engagement with the third sector.

The Charlie House Volunteer Coordinator role is currently a part time shared role with each coordinator bringing their skills in organising and developing volunteers to the fore. They have continued to expand volunteering opportunities, review all policies and procedures affecting the volunteer role, ensure all volunteers are PVG checked where appropriate, maintaining a database of volunteering opportunities and tracking the hours donated. In July 24 we welcomed a new Volunteer Coordinator on a part time basis.

Volunteering has continued to make an impact through 2024/25. Our volunteers are in the community, in the office, at events and supporting our social enterprises which include our new Court Café and our own Big Bounce weekend event in the city.

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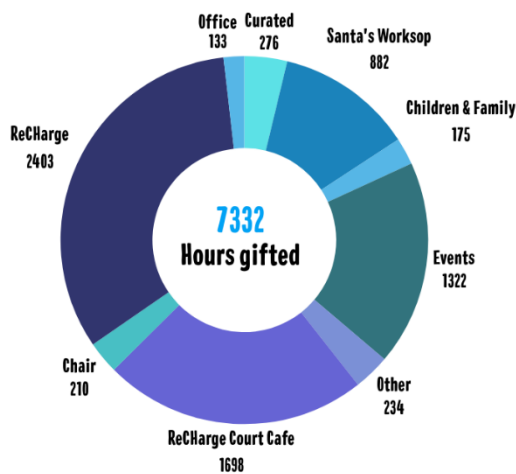
DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Specific volunteering opportunities also exist to directly support at family activities; these roles are carefully managed with additional training for the volunteers and PVG requirements being in place. Specific training has been designed, developed and delivered by the Charlie House team to ensure volunteers taking on the various roles are equipped with the specific knowledge required to enjoy their time volunteering, these include Elf school, Fundraising events and office roles, risk assessment, Child protection training for Children and Family Activities Volunteers. The processes and training implemented will enable volunteers and volunteering opportunities to continue with good governance in the future.

We cannot thank our volunteers enough for their valuable continued support, and we look forward to continuing to further develop the volunteer experience at Charlie House in the years to come.

INVESTING IN VOLUNTEERS

VOLUNTEER HOURS



CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Big Build Appeal

Charlie House was established to address the lack of specialist support available locally. Its services include a range of regular fully accessible and inclusive activities, activity short breaks, one to one and family therapeutic support, pre- and post-bereavement support and information and advocacy support.

The services improve the families' mental health, wellbeing and resilience, helping them maintain positive relationships and enhancing their quality of life while enabling the whole family to enjoy the time they have together, however long or short that may be.

The Charlie House Big Build Appeal was formerly launched in November 2018 to raise funds for a specialist support centre. With only two similar facilities in Scotland, both located in the central belt, the specialist centre will be the only facility of its kind in the North-east, covering Aberdeen, Aberdeenshire, Moray, Orkney and Shetland.

The Big Build Appeal launched in 2018 had a target of £8million to cover the build and operating costs for the first six months.

The planning application for the facility at a site within Woodend Hospital was approved by Aberdeen City Council and all conditions were met.

Generous support from individuals, businesses, community, education groups and trusts and foundations has generated more than £5million in donations and pledges.

However, the build costs alone have now increased to more than an estimated £10million, with projected operating costs also rising significantly.

In May 2025 Charlie House announced it is revising the plans and location for the specialist support centre amid challenging economic conditions which have led to the projected costs almost doubling.

The charity's board has taken the difficult, but prudent, decision to move away from the plans in the grounds of Woodend Hospital as it is no longer financially viable to continue with the original build on this site.

The pandemic followed by the cost-of-living crisis, huge increases in inflation, the energy crisis and war in Europe and the Middle East have significantly impacted construction costs across the UK and the rest of the world. It will come as no surprise that the proposed new build has not been immune to these cost pressures despite the best endeavours of our experienced project team to find efficiencies.

The charity has a duty to the families it supports, now and in the future, and to its donors to ensure the new-build is both affordable and sustainable. The board is actively exploring alternative and more sustainable options.

It is imperative that we use our funding wisely so that we can not only deliver a new specialist service but are able to operate it without putting undue financial pressure on the charity, especially when the third sector is already struggling.

Charlie House remains committed to delivering a specialist centre that will provide services and activities to families and babies, children and young people with life-limiting or life-threatening conditions in the North-east of Scotland.

Our services are critical to the wellbeing of the children and families that we support and will continue while we look at other options for the centre.

Further services and support mechanisms are being developed on an ongoing basis and are being provided for the children and their families.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Among the options being considered is a Children and Family Specialist Support Centre offering an expanded set of day services to those currently supported by Charlie House, as well as future families.

This could be either on a new site or developed within an already existing suitable building with land.

If feasible, a partial build or adaptation of an existing building could also significantly improve the services on offer, while acting as a hub for all activities and support across the region.

Although the changes to our plans may mean we are not able to offer overnight respite, palliative and end of life care – at least in the initial stages – everyone involved with Charlie House can be assured that we will continue to provide and further develop the core activities and support services that are essential for the wellbeing of the children and their families.

Options and revised costs will be considered by the board of Charlie House over the coming months, with the costs incurred to date on the Woodend site deemed fully non recoverable as at 31 March 2025.

The charity is extremely grateful to all its supporters for their understanding and continued backing. The charity has received several significant pledges and donations of financial support from individuals and local corporates, often involving their staff in the fundraising efforts and matching donations.

We have managed to raise a huge amount of money thanks to the incredibly generous support from the local community. While there will inevitably be an element of disappointment that the original vision for Charlie House will now look a little different, we are grateful for the understanding amongst our donors and the time to pause, reflect and explore, new and more cost-effective plans that still allow us to create a centre that provides the vital support our families deserve.

We are particularly grateful to the members of our Big Build Team, including Marianne Evans and representatives from the following companies directly involved: McLeod & Aitken, Wallace Whittle, Fairhurst, Space Solutions, Hutcheon Services and Robertson Construction Eastern who have continued to advise and provide their expertise in supporting the Big Build Project.

Social Enterprises

Charlie House Community Enterprises Limited is a separate wholly owned subsidiary company initiated early in 2019, as part of the new social enterprise the charity was given the opportunity to establish a café in a local shopping centre. After remodelling the space available in early 2019 the charity launched ReCHarge Café in April 2019 in the Bon Accord Centre in Aberdeen. Within the café is a changing space, which includes a height adjustable changing bench and an all-room hoist to ensure a fully accessible changing space for all. The changing space enables parent carers to change their children, who cannot use standard disabled toilet facilities due to their complex needs, in a safe manner and clean hygienic environment. The changing space is also open to all who require a changing space facility.

The café space has enabled the continued relationship with the Bon Accord Management Team, who have been exceptionally supportive of the project and the charity as a whole. The café is in its fifth year of development and progress is steady.

The cafe enterprise expanded to include a ReCHarge 2 Cabin at Aberdeen Royal Infirmary to support the construction workers on site for the period of the construction of the Anchor Unit and Baird Family Hospital. The partnership has been successful and we would like to thank NHS Grampian and John Graham Construction Limited for the opportunity. The Cabin closed in September 2024 as the project moved onto the commissioning phase.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The team were delighted to be invited to take over operation of the Court Café, based within the Aberdeen courts. The ReCHarge Court Café opened in May 2023 and is operated on a daily basis by a dedicated team of volunteers.

100% of profits made within the Social Enterprise are gifted to Charlie House.

Retail Enterprise Development

Charlie House Retail Enterprises Limited is a wholly owned subsidiary company of Charlie House and was registered in November 2021. The retail enterprise is responsible for the management of the Curated Market space and Santa's Workshop in Aberdeen within the Bon Accord shopping centre. The retail division is also responsible for managing sale of merchandise digitally, through e-commerce and in-person sales.

Curated Market continues to operate over weekends within Bon Accord throughout the year, with increased market days in the lead up to Christmas.

The Retail Enterprise was delighted to once again be asked to take on the opportunity to manage market stalls, Curated in the Quad, associated with Christmas in the City Events, supported by Aberdeen City Council and Aberdeen Inspired and Codonas, our thanks to all for their support. Santa's workshop was once again a great success in Bon Accord and was a magical experience for all visitors.

100% of profits made within the Social Enterprise are gifted to Charlie House

The Fund Raising and Marcomms Strategic Context

The Financial Year 24/25 began with the launch of a three-year Fund Raising (FR) & Marcomms strategy, with the following key underpinning strategic objectives:

1. Grow sustainable income
2. Deliver an exceptional supporter experience
3. Bring the heart of Charlie House to everything we do.

The strategy aims to significantly increase sustainable income and diversify revenue streams to reduce reliance on declining traditional income sources, mitigate the impact of wider UK economic challenges, and safeguard long-term organisational resilience and continuity.

There was good progress in 24/25 in delivering against year one of the three-year strategy, with several key developments to drive long-term sustainable fundraising of Charlie House.

Despite ongoing challenges, there was significant successes and growth in key areas of Year One of the strategy, made possible thanks to the charity's loyal and committed supporters, and a fundraising team that is truly passionate about the cause.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Strategic Achievements

- Geographical expansion – expanding our fundraising activities and events into Moray, increasing our donor base and driving increased income
- Corporate fundraising team– creating a definitive corporate fundraising function to engage new, multi-year corporate partnerships
- Growing the major donor programme, through the establishment of a high value Capital Appeal Board and charity engagement opportunities
- Initial development of stewardship and engagement practices to deepen our supporters' connection to the cause and better demonstrate the impact of their support
- Marketing and communications - the development of more story-led and donor-centric content, the adoption of bolder and need-led communications, increased articulation of our organisational purpose (our why), and significant growth in social media reach and engagement.

Income Generation

Charlie House relies 100% on voluntary raised income from the goodwill and support of donors and the local community. At the start of 24/25, the charity's fundraising model consisted of the six core income streams – 1. community, 2. events, 3. corporate, 4. grants and trust, 5. major donors, and 6. Individual Giving.

1. Community – support from the community, including local groups, schools, universities, friends' groups, etc, remains static. Charlie House was grateful for the Rotary Groups of North-East Scotland extending their long-standing support of the charity through their Rotary Car raffle for another year; following the natural conclusion of some of our Friends of Charlie House groups, a new FOCH group was developed in 24/25 through the coming together of some of our most committed volunteers.

2. Events – The performance of Sponsored event's income is increasing year on year, in line with the wider sector. The team has maximised this this by developing welcome journeys and supporter journeys to inspire and maximize fundraising across event participants. Staff led events also performed well; highlights of the year included the Annual Ball, Santa's Grotto, and the Santa Run reaching a record 330 participants. However, as event costs rise, it is challenging to keep some events financially viable and a reasonable cost for our supporters. A focus for 25/26 will be to review and streamline our events portfolio to ensure they continue to raise viable funds for the charity while providing an exceptional experience for our supporters.

3. Corporate – this income stream has seen a 10% growth in 24/25 compared to 23/24. A key factor of this growing success is attributed to having a definitive corporate function dedicated solely to developing higher value partnerships and working closely with partners to maximise their fundraising.

4. Grants & Trusts - this continues to be a tricky landscape to navigate with the ongoing closure and spending out of many grant funders, resulting in a 28% decrease in G&T income at Charlie House over the last two financial years. We will prioritise those relationships with a dedicated stewardship and engagement programme. However, Grants & Trusts is no longer a reliable income stream and we must seek to diversify and expand other income streams in order to spread and mitigate the risk.

5. Major Donor income - we have made a strategic and active investment in growing our major donor income stream. Philanthropic giving across the UK continues to perform steadily, offering confidence in the potential for growth in this area. To capitalise on this, we established a Capital Appeal Board comprising six highly connected and influential individuals within the community. The Board has delivered a strong performance to date, hosting four cultivation and engagement events and playing a central role in expanding our network and securing major philanthropic support. This renewed emphasis is already yielding results, providing a vital source of significant income to drive the Big Build Appeal while also laying the foundations for the charity's long-term financial sustainability.

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6. Individual Giving – there has been a decrease in individuals giving cash gifts or establishing regular gifts. This is in line with recent sector reports highlighting that only half of the UK population now donates to charity, down from 58% in 2019. However, research has found that parts of North-East Scotland rank among the most generous regions in the UK. To address these sector wide challenges and engage the generosity of the local community, Charlie House launched its first ever mail drop summer appeal for the Big Build Appeal, resulting in Charlie House connecting with 93 new supporters, which is above the sector average for a cold acquisition programme.

Donor Trends

Charlie House is fortunate to engage many first-time donors to the charity. However, as with many other charities in the sector, we struggle to retain our valued supporters, with an average retention rate of only 4%. To address this, a structured stakeholder engagement and communications framework is being developed, which aims to provide an exceptional supporter experience, better demonstrate our supporters' impact, enhance understanding of the difference of their long-term support, and includes regular call to actions, across all income streams and external communication platforms.

Awareness Raising & Engagement

During the year, we streamlined our Marketing and Communications team structure in response to organic vacancies. The team reduced from four to three members, leading to a refinement of roles and responsibilities, and a focussing resource on areas of greater strategic importance.

Strategic priorities included a major revision of our social media strategy, shifting from a primarily fundraising-driven approach towards one centred on storytelling and insight into the lives of the children and families we support. By intentionally sharing more authentic, behind-the-scenes content and explaining the why behind our mission, we have deepened public understanding of our work and built a stronger emotional connection with supporters.

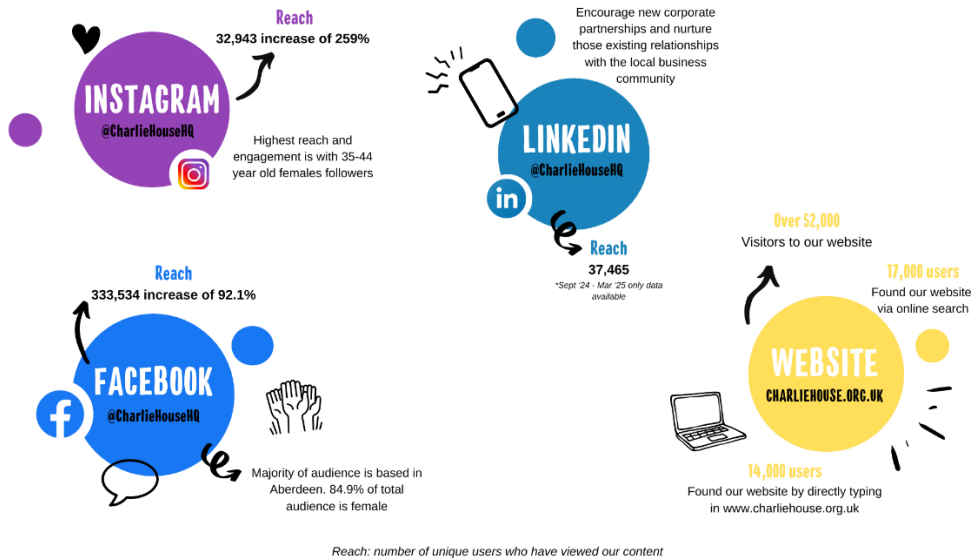
This strategy delivered substantial results across all our digital channels compared to the previous financial year:

- Reach increased by 217%
- Content interactions rose by 155%
- Followers grew by 174%
- Page visits increased by 21.6%

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN’S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS’ REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

RAISING AWARENESS



In addition, our mailing list expanded from 600 to 2,000 subscribers — a 233% increase — strengthening our direct engagement with supporters and providing a robust platform for future digital fundraising campaigns.

Two major digital fundraising campaigns — the Summer Appeal and the Christmas Appeal — were delivered during the year. Both campaigns integrated email, social media, and website channels, using emotive storytelling and bold creative design to communicate the need and impact of donations. This approach aligned with our revised communications strategy and contributed to both income growth and increased supporter engagement.

We continued to enhance our website to ensure it is donor-centric, articulates the need for support, and is optimised for digital fundraising. Planned developments include improved donation journeys, clearer impact storytelling, and integration with our digital campaigns to drive both engagement and income.

Following the announcement of revised plans for our Build project, we saw, as anticipated, some disappointment and concern expressed across our online platforms. We engaged openly and transparently with our supporters, recognising their emotional investment in the project. As we move towards confirming the next steps, our communications plan will focus on rebuilding momentum and excitement for the project, supported by a proposed advocacy programme to secure high-profile champions for the appeal.

Governance, Compliance & Ethical Fundraising

Charlie House actively undertakes to ensure compliance across all its fundraising and engagement activities. The Director of Fundraising oversees adherence to best practice and fundraising regulations as set out by the Scottish Charity Regulator (OSCR) and leads on GDPR training and compliance within the team. Supporter communications seek and record opt-in and opt-out consents and are distributed based on consent permissions or legitimate interest, where appropriate.

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

We are active members of the Scottish Chartered Institute of Fundraising and regularly share our knowledge on fundraising best practice with the wider charity sector.

A key priority for the 25/26 financial year is to build upon our existing safeguarding practices for both our supporters and the fundraising team. This will include the development of a Fundraising Safety at Work policy (to support lone working); a Fundraising Safeguarding policy for individuals, to ensure ethical and moral fundraising practices for our supporters; and an enhanced Event Health and Safety Management policy for fundraising events.

Future Plans & Outlook

As we enter 2025/26 and the second year of our Fund Raising and Marcomms strategy, our focus will be on consolidating progress made to date while positioning the charity for sustainable growth. Key priorities will include:

- Shifting the fundraising model to generate a greater proportion of income from fewer, higher-value donors, applying the 80/20 principle to ensure resources are directed where they will achieve the greatest return.
- Strengthening donor retention by reviewing current performance and developing a comprehensive supporter engagement framework designed to build loyalty, deepen relationships, and drive long-term income growth.
- Growing community-led fundraising through improved support, resources, and coordination, enabling volunteers to champion fundraising at a local level.
- Maximising Marketing & Communications by strengthening the link between awareness, engagement, and giving — ensuring content and campaigns convert into growing income.
- Enhancing risk management and business continuity planning to safeguard income in a challenging and unpredictable economic and third sector environment, ensuring robust contingency planning and financial resilience.

Financial review

The fundraising environment has continued to be exceptionally challenging. The momentum for fundraising gained in 2018 and 2019, has not returned fully after the specific challenges experienced during the Covid-19 pandemic, which has been followed by a cost of living crisis, energy crisis and war in Europe. These challenges have been felt across the UK, Europe and the world.

Unfortunately, more and more charities are seeking support from their communities and are all feeling the same impact of these challenging conditions. It has been seen that applications to funders has increased significantly across the board, resulting in many more charitable organisations seeking to benefit from a diminishing fund pot. Funding of services from local authorities has significantly reduced, pushing more charities usually supported by the local authorities to seek general donations from their communities and funders, increasing pressure on available funds. Sadly, many charities have had to make exceptionally difficult decisions.

The charity is working hard to manage costs, plan strategically and ensure that our planned projects and services are delivered. The Board are acutely aware of the challenges facing them in the year ahead, knowing that they may also have to make some difficult decisions if current market conditions continue.

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

Reserves, as defined by the Charities SORP, are that part of the income of a charity that is freely available excluding restricted funds and funds which can only be realised by disposing of fixed assets held for charity use.

As of 31st March 2025 the charity have restricted funds of £2,494,660, unrestricted funds of £18,517 and £nil of designated funds. Of these funds, £2,437,222 is for the Big Build Project. During the year, £227,998 was transferred from designated funds to cover the deficit on unrestricted general funds and the deficit on the Services team restricted funds. The amounts designated are at the discretion of the directors. Information on the projects is available in note 16 and 17 to the financial statements.

As at 31 March 2025 the Charity reserves were as follows:

	Big Build	Services	Total
	£	£	£
Opening Reserves			
Restricted Funds	2,886,694	26,510	2,913,204
Designated Funds	227,998	-	227,998
General Unrestricted	-	-	-
	<u>3,114,692</u>	<u>26,510</u>	<u>3,141,202</u>
Surplus/(Deficit) in year	(677,470)	49,445	(628,025)
Transfers in year	-	-	-
Closing reserves	<u>2,437,222</u>	<u>75,955</u>	<u>2,513,177</u>
Representing			
Restricted Funds	2,437,222	57,438	2,494,660
Designated Funds	-	-	-
Unrestricted Funds	-	18,517	18,517
	<u>2,437,222</u>	<u>75,955</u>	<u>2,513,177</u>

Our fund raising team are continuing to maximise opportunities and look at new strategies to fund raise, with a focus on covering service costs and unrestricted reserves. We are targeting service funding opportunities across all stakeholders and working hard to ensure that we have sufficient reserves.

Our target over time is free reserves to cover 6 months running costs.

Plans for the future

Charlie House has its five-year strategic plan for 2021 to 2025 in place, alongside this sit our annual budgeting and six-monthly reforecasting process.

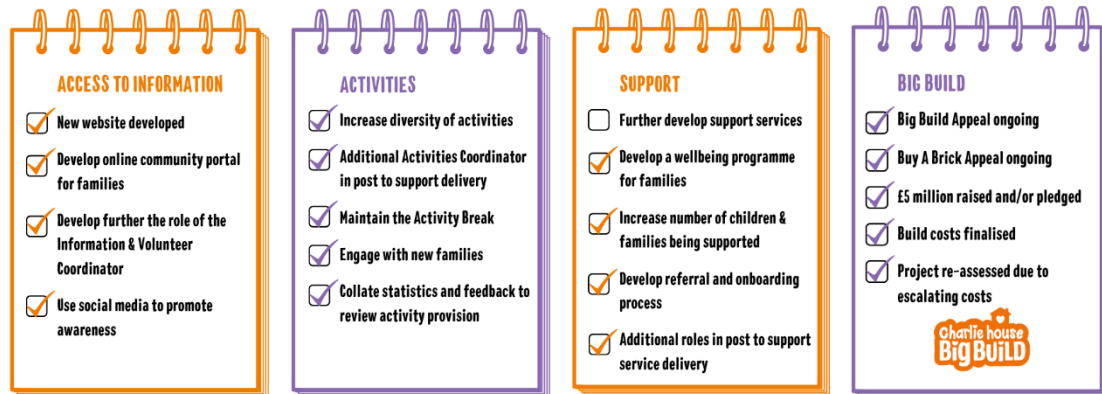
Considering the revision to the Build Project the Strategic plan is currently being updated to cover 2025 through to 2030.

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

OUR PLAN 2021-25

WE CONTINUE TO WORK ON PROJECTS WITHIN OUR 5 YEAR PLAN, WHAT WE'VE ACHIEVED SO FAR...



Structure, governance and management

Charlie House Trust is a company limited by guarantee (company number SC465466) and a registered Scottish Charity (charity number SC042643) which operated under the name Charlie House. The charitable company is governed by its Memorandum and Articles of Association.

The directors who served during the year are listed on page 1. The powers for appointment and removal of directors are set out in the charitable company's Memorandum and Articles of Association.

It is the charity's policy to seek to appoint directors who have a specific interest in its objects or whose skills can complement those already in place. Newly appointed directors are introduced to the workings of the Board through their first meetings and an induction pack of information.

The position of Chairperson is elected by the Board.

Directors are appointed in accordance with the Articles of Association and are recruited for their skills and experience in areas relevant to the activities of the charity, such as parents, social services, nursing, finance, and legal. Each Director is expected to contribute those skills to enable the functioning of the charity.

Particular time is taken to explain the financial affairs of the Charity and to ensure each director fully understands the contents of the periodic management accounts.

In addition, the Chair periodically reviews the satisfactory performance of the board and each director to ensure they are comfortable in their role and in possession of sufficient information to effectively carry out their role.

Full Board meetings are held at least five times each year to review and agree matters of strategy and principle as well as review performance against agreed plans and budgets.

Risk management

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finance of the group and parent charitable company and are satisfied that systems are in place to manage the exposure to major risks. A detailed Strategic Risk Register is reviewed at least every six months at Board meetings and any amendments or actions agreed.

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- So far as that director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- That director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Statement of directors' responsibilities

The directors, who also act as trustees for the charitable activities of Charlie House Trust, are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charitable company and of the incoming resources and application of resources, including the income and expenditure, of the group and parent charitable company for that year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and parent charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and parent charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

The auditor, Hall Morrice LLP, has indicated its willingness to continue in office. The Designated directors will propose a motion re-appointing the auditor at a meeting of the directors.

On behalf of the Board of Directors, we would like to extend a huge thank you to the CEO, senior management team and all staff at Charlie House and its subsidiary companies for their hard work, resilience and team effort in a challenging fundraising environment.

We would also like to thank each and every person that has run, jogged, cycled, swam, baked or attended an event to help raise essential funds to develop our services, and support all our ongoing projects. Also, thanks go to our numerous volunteers who organise events and to our corporate supporters big and small. Your support is greatly appreciated by the children, families and everyone at Charlie House.

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Signed on behalf of the board of directors and senior management

Sheena Anderson R. Mitchell

SN Anderson

Director

RC Mitchell

Director

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHARLIE HOUSE TRUST

Opinion

We have audited the financial statements of Charlie House Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, the Statement of Cashflows and Consolidated Statement of Cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025 and of the group's and parent incoming resources and application of resources including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHARLIE HOUSE TRUST

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report incorporating the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out in the Directors report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the groups and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHARLIE HOUSE TRUST

In identifying and assessing the risk of material misstatement due to non-compliance with laws and regulations we have:

- Ensured that the engagement team had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws and regulations;
- Identified the laws and regulations applicable to the charity through discussions with trustees and management and through our own specialist knowledge of the sector;
- Focused on the specific laws and regulations we consider may have a direct effect on the financial statements, including FRS 102, the Charities SORP, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and tax compliance regulations;
- Focused on the specific laws and regulations we consider may have an indirect effect on the financial statements that are central to the entity's ability to trade including those relating to Health and Safety, Employment and GDPR;
- Reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations;
- Made enquiries of management and inspected correspondence with the charities regulator, OSCR, and legal correspondence;
- Reviewed minutes of meetings of those charged with governance; and
- Ensured the engagement team remained alert to instances of non-compliance throughout the audit.

In identifying and assessing the risk of material misstatement due to irregularities, including fraud and how it may occur, and the potential for management bias and the override of controls we have:

- Obtained an understanding of the entity's operations, including the nature of its revenue sources and of its objectives and strategies, to understand the classes of transactions, account balances, expected financial disclosures and business risks that may result in risk of material misstatement;
- Obtained an understanding of the internal controls in place to mitigate risks of irregularities, including fraud;
- Vouched balances and reconciling items in key control account reconciliations to supporting documentation;
- Carried out detailed testing, on a sample basis, to verify the completeness, occurrence, existence and accuracy of transactions and balances;
- Carried out detailed testing to verify the completeness, validity, occurrence, existence and accuracy of income including cut-off testing and ensuring income recognition is in line with stated accounting policies;
- Made enquiries of management as to where they consider there was a susceptibility to fraud, and their knowledge of any actual, suspected or alleged fraud;
- Tested journal entries to identify any unusual transactions;
- Performed analytical procedures to identify any significant or unusual transactions; and
- Evaluated the appropriateness of accounting policies and the reasonableness of accounting estimates.

We did not identify any matters relating to non-compliance with laws and regulations, or relating to fraud.

Because of the inherent limitations of an audit, there is an unavoidable risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk of not detecting a material misstatement due to fraud is inherently more difficult than detecting those that result from error as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. In addition, the further removed any non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

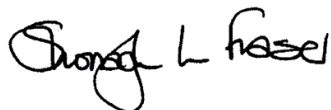
**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF CHARLIE HOUSE TRUST**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shonagh L Fraser MA CA
Senior Statutory Auditor
For and on behalf of Hall Morrice LLP
Statutory Auditor
Aberdeen
23 December 2025

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	2	414,381	288,651	703,032	737,990
Charitable activities	3	-	94,295	94,295	181,610
Other trading activities	4	93,456	158,759	252,215	231,830
Interest receivable		93,692	-	93,692	79,581
Income from commercial trading operations	5	355,097	-	355,097	466,535
Total		<u>956,626</u>	<u>541,705</u>	<u>1,498,331</u>	<u>1,697,546</u>
Expenditure on:					
Raising funds	6	363,974	196,074	560,048	503,524
Charitable activities	7	308,665	1,042,690	1,351,355	747,844
Commercial trading operations	5	285,117	-	285,117	376,534
Total		<u>957,756</u>	<u>1,238,764</u>	<u>2,196,520</u>	<u>1,627,902</u>
Net (expenditure)/income		(1,130)	(697,059)	(698,189)	69,644
Transfers between funds		<u>(278,515)</u>	<u>278,515</u>	-	-
Net movement in funds		(279,645)	(418,544)	(698,189)	69,644
Reconciliation of funds					
Total funds brought forward		<u>421,513</u>	<u>2,913,204</u>	<u>3,334,717</u>	<u>3,265,073</u>
Total funds carried forward		<u>141,868</u>	<u>2,494,660</u>	<u>2,636,528</u>	<u>3,334,717</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**CHARITY STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	2	454,525	288,651	743,176	737,990
Charitable activities	3	-	94,295	94,295	181,610
Other trading activities	4	93,456	158,759	252,215	231,830
Investment income		100,000	-	100,000	-
Interest receivable		93,692	-	93,692	79,581
Total		<u>741,673</u>	<u>541,705</u>	<u>1,283,378</u>	<u>1,231,011</u>
Expenditure on:					
Raising funds	6	363,974	196,074	560,048	503,524
Charitable activities	7	308,665	1,042,690	1,351,355	747,844
Total		<u>672,639</u>	<u>1,238,764</u>	<u>1,911,403</u>	<u>1,251,368</u>
Net income/(expenditure)		69,034	(697,059)	(628,025)	(20,357)
Transfers between funds		(278,515)	278,515	-	-
Net movement in funds		(209,481)	(418,544)	(628,025)	(20,357)
Reconciliation of funds					
Total funds brought forward		227,998	2,913,204	3,141,202	3,161,559
Total funds carried forward		<u>18,517</u>	<u>2,494,660</u>	<u>2,513,177</u>	<u>3,141,202</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	Group 2025	Group 2024	Charity 2025	Charity 2024
Fixed assets					
Tangible fixed assets	11	22,614	31,926	20,974	29,766
Investments	12	-	-	2	2
		<u>22,614</u>	<u>31,926</u>	<u>20,976</u>	<u>29,768</u>
Current assets					
Stocks		12,604	18,651	2,714	5,876
Debtors	13	140,533	505,170	135,503	487,124
Cash on term deposit		1,335,146	2,611,155	1,335,146	2,611,155
Cash at bank and in hand		<u>1,307,876</u>	<u>387,649</u>	<u>1,158,934</u>	<u>175,266</u>
		2,796,159	3,522,625	2,632,297	3,279,421
Creditors: amounts falling due within one year	14	<u>(182,245)</u>	<u>(219,834)</u>	<u>(140,096)</u>	<u>(167,987)</u>
Net current assets		<u>2,613,914</u>	<u>3,302,791</u>	<u>2,492,201</u>	<u>3,111,434</u>
Net assets		<u>2,636,528</u>	<u>3,334,717</u>	<u>2,513,177</u>	<u>3,141,202</u>
Reserves					
Restricted funds	17	2,494,660	2,913,204	2,494,660	2,913,204
Designated funds	16	-	227,998	-	227,998
Unrestricted funds	16	<u>141,868</u>	<u>193,515</u>	<u>18,517</u>	<u>-</u>
		<u>2,636,528</u>	<u>3,334,717</u>	<u>2,513,177</u>	<u>3,141,202</u>

The trustees have prepared consolidated financial statements in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the directors on 22 December 2025

Sheena Anderson R. Mitchell

SN Anderson

RC Mitchell

Director

Director

Company Registration No. SC465466

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS AND CONSOLIDATED STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Cash generated from operating activities	21	(354,238)	(139,007)	(291,141)	(208,339)
Cash flows from investing activities					
Purchase of tangible fixed assets		<u>(1,544)</u>	<u>(13,619)</u>	<u>(1,200)</u>	<u>(13,626)</u>
		(1,544)	(13,619)	(1,200)	(13,626)
Net decrease in cash and cash equivalents		(355,782)	(152,626)	(292,341)	(221,965)
Cash and cash equivalents at beginning of year		<u>2,998,804</u>	<u>3,151,430</u>	<u>2,786,421</u>	<u>3,008,386</u>
Cash and cash equivalents at end of the year		<u><u>2,643,022</u></u>	<u><u>2,998,804</u></u>	<u><u>2,494,080</u></u>	<u><u>2,786,421</u></u>

CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE) (LIMITED BY GUARANTEE)

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

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Charity constitutes a public benefit entity as defined by FRS 102.

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 £.

The Charity has adequate resources and is well placed to manage future risks. The Charity's planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees believe that there are no material uncertainties that call into doubt the Charity's ability to continue. The financial statements have therefore been prepared on the basis that the Charity is a going concern.

1.2 Incoming resources

Voluntary income is included in the Statement of financial activities in the year in which it is receivable. Income from fundraising events is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Donations of goods and services received in kind and not in cash are brought into the statement of financial activities at a value which the trustees consider would represent the cost to the charity if these items were purchased. The income is accounted for under donations and the appropriate expenditure under resources expended.

Income resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it is received.

No amount is included in the Statement of financial activities for volunteer time.

1.3 Resources expended

Liabilities are recognised when the charity has an obligation to make a payment to a third party.

Resources expended are included in the Statement of financial activities on an accruals basis, inclusive of any irrecoverable VAT.

Expenditure is directly attributed to the relevant category in the Statement of financial activities where practical. Costs of generating funds comprise those costs incurred in undertaking activities which generate voluntary income.

Charitable activities include expenditure associated with the provision of support for children with life limiting conditions and their families.

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer Equipment	25% Straight line
Fixtures and Fittings	25% Straight line

Expenditure with a value of less than £500 is not capitalised as fixed assets and is treated as revenue expenditure.

1.5 Investments

Investments are stated at cost.

1.6 Accumulated funds

Unrestricted funds include incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. These funds can be used in accordance with the charitable objects and at the discretion of the directors.

1.7 Taxation

The company is recognised by HM Revenue & Customs as a charity and, as a consequence of the tax reliefs available in relation to the current year, income is not liable to taxation.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

1.10 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Stocks

Stocks are held at the lower of cost and estimated selling price.

2 Donations and legacies

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Donations and Gifts				
Restricted Funds - Service	131,733	116,833	131,733	116,833
Restricted Funds - Big Build	156,918	275,486	156,918	275,486
Subtotal: restricted funds	288,651	392,319	288,651	392,319
Unrestricted funds	414,381	345,671	454,525	345,671
	703,032	737,990	743,176	737,990

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

3 Income from charitable activities

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Restricted fund - Big build	-	30,000	-	30,000
Restricted fund - Services				
Activities	32,750	40,844	32,750	40,844
Services team	61,545	110,766	61,545	110,766
	<u>94,295</u>	<u>151,610</u>	<u>94,295</u>	<u>151,610</u>
Total income from restricted funds	<u>94,295</u>	<u>181,610</u>	<u>94,295</u>	<u>181,610</u>

4 Income from other trading activities

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Fundraising Events				
Restricted Funds - Big Build	158,759	192,153	158,759	192,153
Subtotal: restricted funds	158,759	192,153	158,759	192,153
Unrestricted Funds	93,456	39,677	93,456	39,677
	<u>252,215</u>	<u>231,830</u>	<u>252,215</u>	<u>231,830</u>

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

5 Income earned from commercial trading operations

Subsidiary undertaking	Company reg no	Principal Activities
Charlie House Retail Enterprises Limited	SC714808	Retailing
Charlie House Community Enterprises Limited	SC615616	Café

The summary financial performance of the subsidiary alone is:

	Charlie House Retail Enterprises Limited	Charlie House Community Enterprises Limited	Total 2025	Total 2024
	£	£	£	£
Turnover and other income	94,395	202,329	296,724	360,132
Cost of sales	(19,115)	(71,696)	(90,811)	(144,768)
Gross Profit	75,280	130,633	205,913	215,364
Administrative expenses	(79,632)	(154,818)	(234,450)	(231,766)
Other operating income	38,834	19,539	58,373	106,403
Trading profit	34,482	(4,646)	29,836	90,001
Tax on profit	-	-	-	-
Net income	34,482	(4,646)	29,836	90,001
Amount distributed to the charity	-	-	-	-
Retained in subsidiary	34,482	(4,646)	29,836	90,001
Retained profit brought forward	166,844	26,673	193,517	103,516
Retained profit carried forward	201,326	22,027	223,353	193,517

The assets and liabilities of the subsidiary were:

Fixed assets	-	1,640	1,640	2,160
Current assets	115,894	58,567	174,366	246,483
Current liabilities	(14,568)	(38,180)	(52,653)	(55,126)
Total net assets	101,326	22,027	123,353	193,517
Aggregate share capital and reserves	101,326	22,027	123,353	193,517

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

6 Raising funds

	Restricted funds Big Build	Restricted funds Total	Unrestricted funds Total	Total 2025	Total 2024
	£	£	£	£	£
Wages costs	74,163	74,163	219,357	293,520	263,161
Pension	1,983	1,983	5,931	7,914	7,070
Marketing & research	7,743	7,743	2,626	10,369	8,776
Computer & website costs	2,758	2,758	13,141	15,899	21,521
Transportation costs	50	50	1,352	1,402	2,462
Premises costs	6,830	6,830	30,332	37,162	47,033
Online donation costs	627	627	7,866	8,493	5,737
Insurance	237	237	3,746	3,983	4,221
General	856	856	4,264	5,120	2,503
Legal & professional	336	336	(416)	(80)	2,776
Bank charges	87	87	381	468	558
Training	-	-	802	802	775
Fundraising events	100,404	100,404	74,465	174,869	136,804
Depreciation	-	-	127	127	127
	<u>196,074</u>	<u>196,074</u>	<u>363,974</u>	<u>560,048</u>	<u>503,524</u>

In 2024, £212,705 was attributable to Restricted funds and £290,819 to Unrestricted funds..

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

7 Charitable activities

	Restricted funds services	Restricted funds Big Build	Restricted funds Total	Unrestricted funds Total	Total 2025	Total 2024
	£		£	£	£	£
Wages costs	283,506	-	283,506	190,442	473,948	470,317
Pension	7,492	-	7,492	4,730	12,222	11,851
Training	2,696	-	2,696	3,776	6,472	4,387
Services	87,786	-	87,786	-	87,786	70,298
Marketing & research	-	-	-	27,311	27,311	34,487
Premises costs	50,907	-	50,907	38,740	89,647	96,170
Computer & website costs	20,355	-	20,355	15,641	35,996	30,705
Transportation costs	3,525	-	3,525	100	3,625	1,986
Insurance	2,199	-	2,199	1,346	3,545	2,788
General	6,320	-	6,320	6,750	13,070	4,246
Legal & professional	2,477	-	2,477	3,792	6,269	4,121
Bank charges	641	-	641	492	1,133	829
Big Build costs	-	569,102	569,102	-	569,102	-
Governance costs	-	-	-	11,364	11,364	6,630
Loss on disposal	-	-	-	-	-	6
Depreciation	5,684	-	5,684	4,181	9,865	9,023
	<u>473,588</u>	<u>569,102</u>	<u>1,042,690</u>	<u>308,665</u>	<u>1,351,355</u>	<u>747,844</u>

In 2024, £371,021 was attributable to Restricted funds and £376,823 to Unrestricted funds..

8 Directors

None of the directors (or any persons connected with them) received remuneration from the charity.

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

9 Employees

Employee emoluments

	2025	2024
	£	£
Wages and salaries	680,277	825,506
Employer's national insurance	58,752	65,053
Employer's pension contributions	28,439	21,971
	<u>767,468</u>	<u>912,530</u>

The number of employees whose annual remuneration was more than £60,000 is as following:

£60,001 - £70,000	<u>2</u>	<u>-</u>
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Employee numbers

The average monthly number of employees during the year was 37 (2024 – 38).

Remuneration paid to key management personnel was as follows:

	2025	2024
	£	£
Wages and salaries	235,800	200,897
Employer's national insurance	26,601	22,807
Employer's pension contributions	6,683	6,027
	<u>269,084</u>	<u>229,731</u>

10 Auditor's remuneration

The auditor's remuneration constituted an auditor's fee of £7,000 (2024 - £6,240).

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

11 Tangible fixed assets

Group

	Services Equipment	Computer Equipment	Café Equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	26,760	32,737	8,883	68,380
Additions	-	1,200	344	1,544
Disposals	-	-	-	-
At 31 March 2025	<u>26,760</u>	<u>33,937</u>	<u>9,227</u>	<u>69,924</u>
Depreciation				
At 1 April 2024	6,333	21,716	8,405	36,454
Charge for the year	5,488	4,675	952	11,115
Transfer	-	1,169	(1,428)	(259)
At 31 March 2025	<u>11,821</u>	<u>27,560</u>	<u>7,929</u>	<u>47,310</u>
Net book value				
At 31 March 2025	<u>14,939</u>	<u>6,377</u>	<u>1,298</u>	<u>22,614</u>
At 31 March 2024	<u>20,427</u>	<u>11,021</u>	<u>478</u>	<u>31,926</u>

Charity

	Services Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2024	26,760	30,715	57,475
Additions	-	1,200	1,200
Disposals	-	-	-
At 31 March 2025	<u>26,760</u>	<u>31,915</u>	<u>58,675</u>
Depreciation			
At 1 April 2024	6,333	21,376	27,709
Charge for the year	5,488	4,504	9,992
Eliminated on disposal	-	-	-
At 31 March 2025	<u>11,821</u>	<u>25,880</u>	<u>37,701</u>
Net book value			
At 31 March 2025	<u>14,939</u>	<u>6,035</u>	<u>20,974</u>
At 31 March 2024	<u>20,427</u>	<u>9,339</u>	<u>29,766</u>

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

12 Fixed asset investments

	Investment in subsidiary company
	£
Cost at 1 April 2024	2
Additions	-
Cost at 31 March 2025	<u>2</u>

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or Incorporation	Shares held	
		Class	%
Subsidiary undertakings			
Charlie House Community Enterprises Limited	Scotland	Ordinary	100
Charlie House Retail Enterprises Limited	Scotland	Ordinary	100

The activities and results of these companies are summarised in note 5.

13 Debtors

	Group 2025	Group 2024	Charity 2025	Charity 2024
Trade debtors	17,605	38,925	5,640	24,950
Prepayments and other debtors	122,928	167,432	120,362	160,082
Amounts due to group undertakings	-	-	9,501	3,279
Big Build debtor	-	298,813	-	298,813
	<u>140,533</u>	<u>505,170</u>	<u>135,503</u>	<u>487,124</u>

In 2025, £nil was attributable to restricted funds. In 2024, £323,763 was attributable to restricted funds.

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

14 Creditors: amounts falling due within one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
Trade creditors	44,056	60,951	34,200	51,129
Taxes and social security	22,812	29,326	15,415	19,729
Amounts due to group undertakings	-	-	-	-
Accruals	32,971	51,970	23,200	33,035
Deferred income	82,406	77,587	67,281	64,094
	<u>182,245</u>	<u>219,834</u>	<u>140,096</u>	<u>167,987</u>

Deferred income relates to income received from the operation of recreation facilities.

In 2025, £7,715 was attributable to restricted funds. In 2024, £56,768 was attributable to restricted funds.

15 Members liability

Charlie House Trust is a company limited by guarantee and does not have any share capital. The members' liability in the event of winding up is limited by guarantee not exceeding £1 per member. As at 31 March 2025 there were 5 members (2024 - 8).

16 Unrestricted funds

	As at 01 April 2024 £	Income £	Expenditure £	Transfer £	As at 31 March 2025 £
Designated fund - Big Build Project	227,998	-	-	(227,998)	-
Total Designated funds	227,998	-	-	(227,998)	-
Unrestricted Funds - General	193,515	956,626	(957,756)	(50,517)	141,868
	<u>421,513</u>	<u>956,626</u>	<u>(957,756)</u>	<u>(278,515)</u>	<u>141,868</u>
	As at 01 April 2023 £	Income £	Expenditure £	Transfer £	As at 31 March 2024 £
Designated fund - Big Build Project	670,867	-	-	(442,869)	227,998
Total Designated funds	670,867	-	-	(442,869)	227,998
Unrestricted Funds - General	(35,229)	931,464	(1,044,176)	341,456	193,515
	<u>635,638</u>	<u>931,464</u>	<u>(1,044,176)</u>	<u>(101,413)</u>	<u>421,513</u>

The designated fund for the Big Build project represents the costs incurred and funds raised to build a specialist respite care facility in the North East of Scotland for children and young persons with complex health needs.

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Restricted funds

	As at 01 April 2024	Income	Expenditure	Transfer	As at 31 March 2025
	£	£	£	£	£
Big Build Project	2,886,694	315,676	(765,148)	-	2,437,222
Educational Resources	430		(430)	-	-
Activities	26,080	113,075	(81,717)	-	57,438
Services team	-	112,954	(391,469)	278,515	-
	<u>2,913,204</u>	<u>541,705</u>	<u>(1,238,764)</u>	<u>278,515</u>	<u>2,494,660</u>
	As at 01 April 2023	Income	Expenditure	Transfer	As at 31 March 2024
	£	£	£	£	£
Big Build Project	2,601,760	497,639	(212,705)	-	2,886,694
Educational Resources	1,297	-	(867)	-	430
Activities	10,459	81,617	(65,996)	-	26,080
Services team	15,919	186,826	(304,158)	101,413	-
	<u>2,629,435</u>	<u>766,082</u>	<u>(583,726)</u>	<u>101,413</u>	<u>2,913,204</u>

Big Build Project

The Big Build Project is a long term capital appeal project to build a specialist respite care facility in the North East of Scotland for children and young persons with complex health needs.

Activities

Money provided specifically for activity projects in the future.

Services Team

The 2 Activities Coordinator posts within the services team are fully funding and partly funded through grants. The Children and Family Support Manager is fully funded by The Henry Smith Charity from April 2022 for 3 years. The services team also includes income specifically for educational purposes.

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

18 Analysis of net assets between funds

Group	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Fixed assets	22,614	-	22,614
Current assets	293,784	2,502,375	2,796,159
Creditors: amounts falling due within one year	(174,530)	(7,715)	(182,245)
	<u>141,868</u>	<u>2,494,660</u>	<u>2,636,528</u>

Group	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed assets	31,926	-	31,926
Current assets	552,653	2,969,972	3,522,625
Creditors: amounts falling due within one year	(163,066)	(56,768)	(219,834)
	<u>421,513</u>	<u>2,913,204</u>	<u>3,334,717</u>

Charity	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Fixed assets	20,976	-	20,976
Current assets	129,922	2,502,375	2,632,297
Creditors: amounts falling due within one year	(132,381)	(7,715)	(140,096)
	<u>18,517</u>	<u>2,494,660</u>	<u>2,513,177</u>

Charity	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed assets	29,768	-	29,768
Current assets	309,449	2,969,972	3,279,421
Creditors: amounts falling due within one year	(111,219)	(56,768)	(167,987)
	<u>227,998</u>	<u>2,913,204</u>	<u>3,141,202</u>

**CHARLIE HOUSE TRUST (FORMERLY GRAMPIAN CHILDREN'S RESPITE CARE)
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

19 Commitments under operating leases

At 31 March 2025 the company had annual commitments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Expire date:		
Within one year	90,000	81,033
2 to 5 years	165,000	-
	<u>255,000</u>	<u>81,033</u>

20 Related parties

During the year, the parent charitable company paid rent and premises expenses to Thorpe Molloy Recruitment Limited totalling £16,643 (2024 - £10,677). Director KE Molloy is also a director of Thorpe Molloy Recruitment Limited.

During the year, the parent charitable company paid consultancy fees to Tracy Johnstone totalling £34,257 (2024 - £15,933). Tracy Johnstone is a director of the parent charitable company.

As at 31 March 2025, £9,501 was due to the parent charitable company by its subsidiary, Charlie House Community Enterprises Limited (2024 - £2,168) and £1,098 was due from the parent charitable company to its other subsidiary, Charlie House Retail Enterprises Limited (2024 - £1,112 due to Charlie House Trust)

During the year, the parent charitable company received donations of £40,144 (2024 - £40,277) from its trading subsidiary companies.

21 Cash generated from operations

	Group	Group	Charity	Charity
	2025	2024	2025	2024
Net movement in funds	(698,189)	69,644	(628,025)	(20,357)
Adjustments for:				
Transfer of depreciation	(259)	-	-	-
Depreciation	11,115	10,394	9,992	9,156
Movements in working capital:				
Decrease in stocks	6,047	8,748	3,162	7,540
Decrease/(increase) in debtors	364,637	(187,221)	351,621	(185,194)
(Decrease)/increase in creditors	(42,408)	(1,138)	(31,078)	33,441
Increase/(decrease) in deferred income	4,819	(39,434)	3,187	(52,925)
	<u>(354,238)</u>	<u>(139,007)</u>	<u>(291,141)</u>	<u>(208,339)</u>