

Annual Report 2024-25



DEDICATED TO MAKING A DIFFERENCE



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NOTE FROM OUR FOUNDERS

Seven years have now passed since we packed items and delivered them with Danielle's daughter in her car seat. Never could we have imagined the charity it has grown into today. While we have grown, the simple promise that no child should go without remains and directs every part of the operation.

2025 was once again a year that tested our capabilities but beyond the pressure of growing demand on our service our team embarked on new opportunities, took on challenges with positivity and remained true to the reason of our existence.

The work we do is only possible because of the people who stand alongside us. We are continually humbled by the generosity of our supporters, the individuals who donate, the businesses who choose to partner with us, the fundraisers who give their time and energy, the volunteers who bring such care to each task. We genuinely thank you, your support means we can respond to families' when they need us the most.

We would also like to recognise our dedicated staff and trustees. Their unwavering compassion, resilience, care and determination allow the heart of AberNecessities to beat loudly in every corner of our community. They all ensure that each donation given and each hour volunteered makes a profound difference.

Looking ahead, we know there is still much to do. However, we will approach the next year with the same kindness, practicality and urgency as the years which have gone before this. Our ambition remains simple, no child should go without.

Thank you to each person who believes in us, our team and what we can do as a community.

With Kind Wishes and Thanks,

**DANIELLE FLECHER-HORN
& MICHELLE HERD**



ABOUT ABERNESSESSITIES

AberNecessities continues to be a vital service that our network of professionals and families in both Aberdeen City and Aberdeenshire can rely on. We believe that no child should go without and that starts at conception. We provide fundamental essentials such as maternity bundles to support pregnant women, nappies, formula milk, clothing, baby equipment, beds and seasonal items. This ensures families mental and physical wellbeing are being protected and encouraged to thrive. We continue to be proud of our work which enhances family relationships, professional practice and ultimately, children's futures.

TRUSTEES' Report



OUR iMPACT

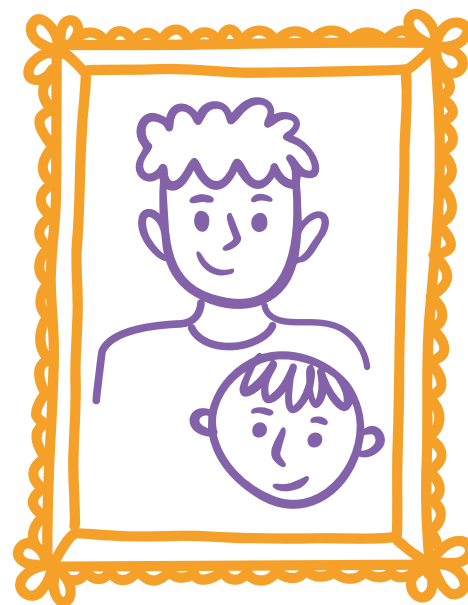
As each year passes, we remain focussed not only on the numbers, but also on the experiences and feedback of those using our services. The views of both the families receiving support from us and the professionals who refer to our service are vital in helping us shape our provision. Their insight enables us to respond to the evolving needs and wider challenges faced by children and families across Aberdeen City and Aberdeenshire.

Feedback from Families



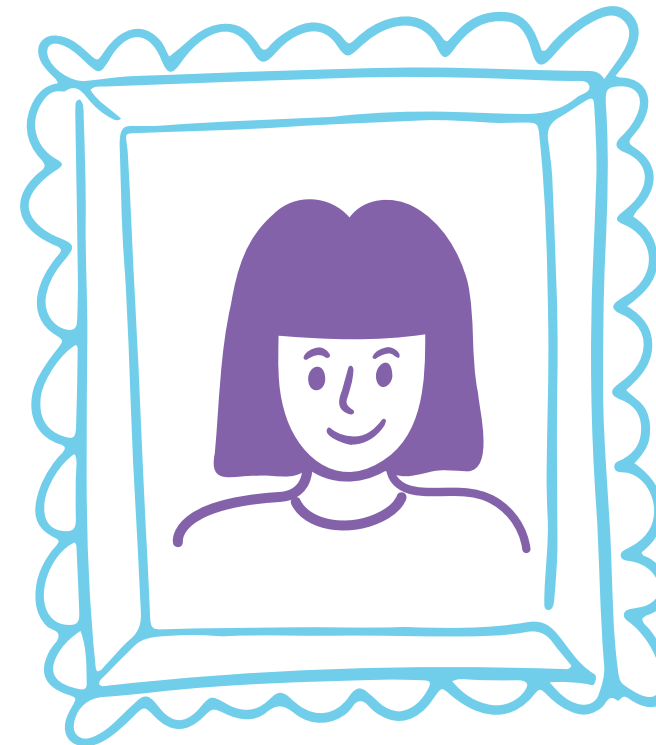
'Thank you so much for the Christmas gift and tree with decorations you delivered. After five years I get to put up a tree in my own house. My six year old feels super special and happy.'

MUM OF ONE



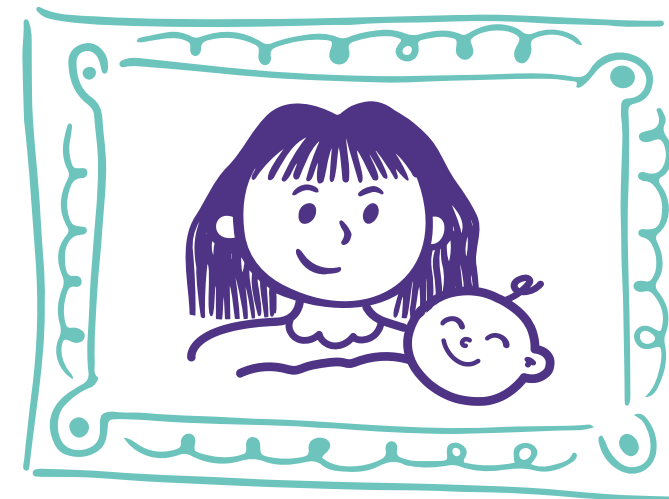
'I have just received the amazing bags for the children thank you so, so much. They are amazing and the boys will be super excited.'

DAD OF TWO



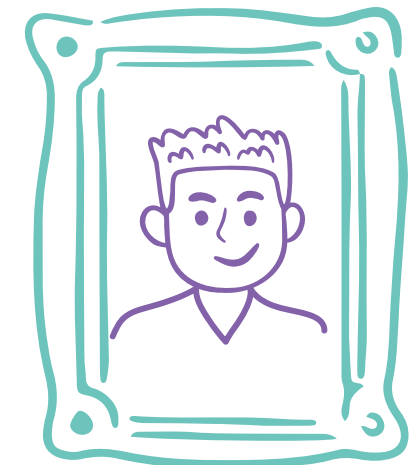
'Honestly, you have no idea how much everything you have given me means to me. You didn't just bring a few baby items you brought me so many things I really needed for the baby, myself and my home. You thought of so many little things I hadn't.'

MUM OF ONE



'You have spoilt our little one and we could not be more grateful. Thank you 100 times over, you are so kind.'

MUM OF TWO



'You took such a huge financial and emotional weight off my shoulders, I am so grateful to be able to cry, thank you.'

DAD OF ONE

OUR iMPACT

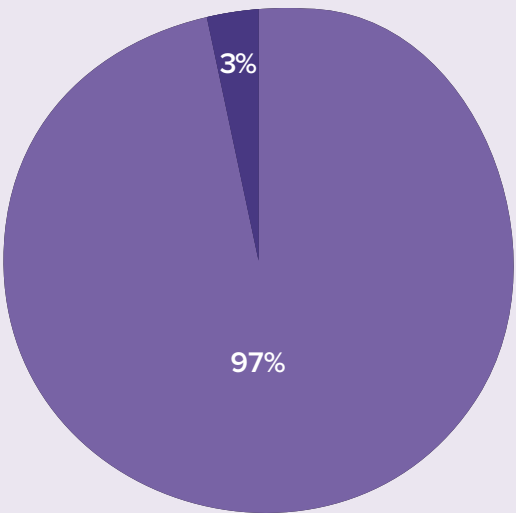
Feedback from professionals

We were delighted to receive feedback from our focus group of thirty professionals who work in the NHS, Education and social work.

These responses provide valuable insight into the difference our service makes, the needs they are seeing locally and how we can continue to strengthen our support. The feedback reflects the importance of timely and practical support for children and families, as well as the value of strong partnership working.

We are grateful to each of the professionals who took their time to share their experiences and perspectives, their contribution will help inform our future planning and ensure AberNecessities remains responsive, accessible and impactful.

Has your job been positively affected by the service we provide?



29 responses

Can you give an example of how our service has impacted your professional practice?

30 responses

‘I work with a range of kinship carers, whereby children are placed on an emergency basis, meaning they don’t have a bed, bedding or limited clothes, nappies etc and I have been able to provide these through your support. Aberdeen City would be lost without this service.’

‘Your service is reliable and has an efficient referral procedure. I have a great relationship with all the staff which allows us to have conversations about the specific needs of each family. I feel confident to approach your service as a resource.’

‘I know if I ask for something really specific for a young person/family we are likely to get this from the service. From simple as Sonic pyjamas, to a shirt for an interview, to school uniform, to clothes for a funeral, for toys for a birthday, to supporting a house move- nothing is too big or too small for this incredible service. AberNecessities has become the backbone of families in Aberdeen where you can ask for the help you need, not feel judged and it really builds trust with families to ask for the help they need to make the toughest days of their lives a little bit easier. I feel being able to help out with toys or clothes, helps the family see we want to help them and make a joint effort in making their children’s lives the best they can be despite poverty and barriers in the way.’

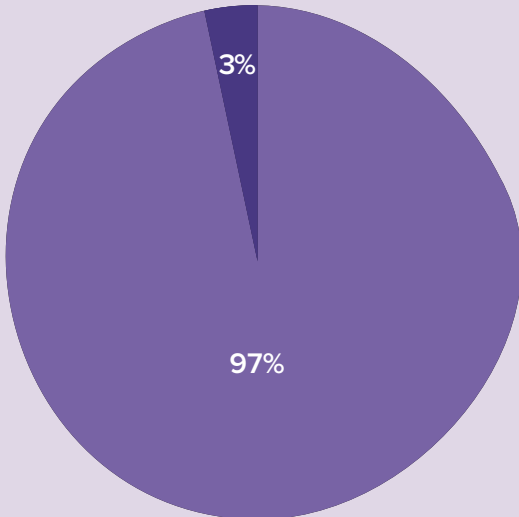
Do you feel more confident in your role knowing you can refer families to AberNecessities for support?



29 responses



Has your relationship with the family been positively affected by our service?



30 responses



In your professional opinion, what long-term impacts does AberNecessities have on the families it supports?

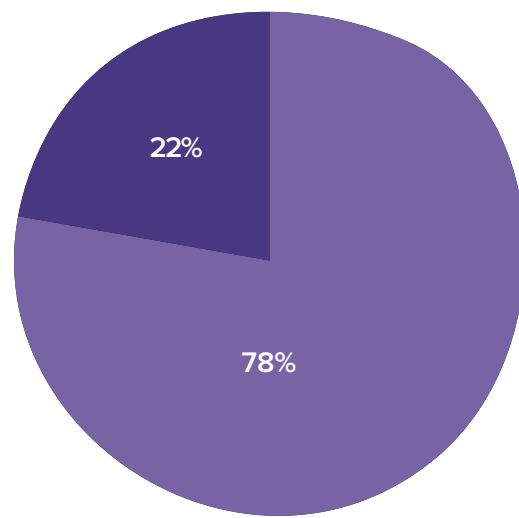
28 responses

'Reduces financial pressures/helps prevent bullying as children have clean clothes to wear/positive impact on children as they have a bed to sleep in/the services makes the challenges of basic day to day life easier.'

'AberNecessities rarely get to see the direct impact their service has on the families we work with but it has made a huge change to a vast amount of families that we directly work with. It has given families hope that they can make changes to their situation slowly and gives them that kick-start to change. The service is completely non-judgemental which is also good for morale.'

'I think AberNecessities has very long-term impacts, for example if my service users' children did not have beds this would likely negatively impact on other areas of their lives and add to issues of the parent. If children end up neglected in any part of life this can cause serious long-term damage to them and may have consequences in their future. If someone didn't have food provided this would obviously impact on them, or be able to celebrate birthday or Xmas in some way. Without essential resources such as AberNecessities there would be even higher statistics of neglect and poverty in families.'

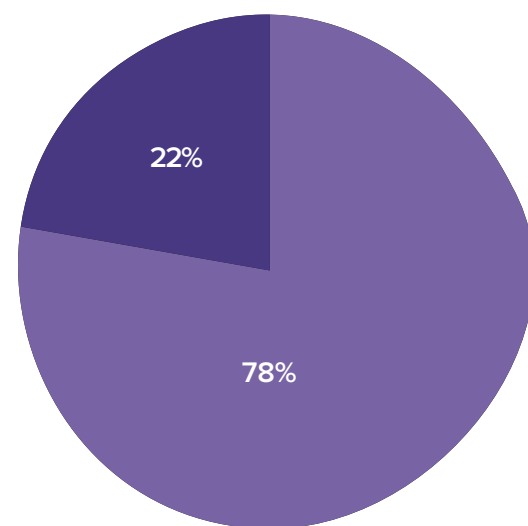
Since receiving support, have you noted a positive impact on maternal mental health?



■ Yes ■ No

27 responses

Since receiving support, have you noted an improvement on infant/s or child/children's mental health?



■ Yes ■ No

27 responses

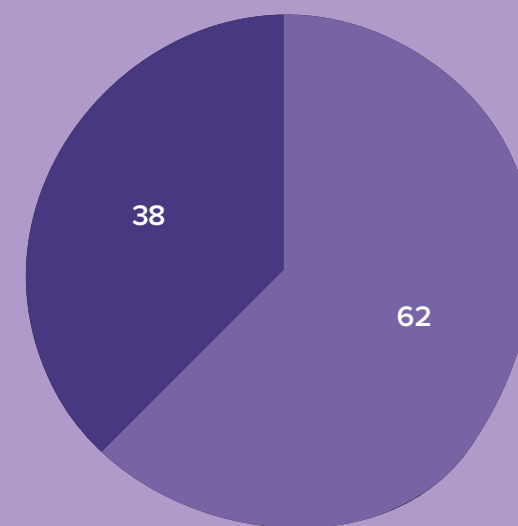


Have you noticed improvements in children's school attendance or attainment after their families received support from AberNecessities?

'Children need School uniforms to attend School and many families are unable to meet the costs of this and will keep children off school due to them being in this position. Having been given a grant from the charity the children attendance increased by 50%'

'School attendance has increased for some of my young persons as they have presented better in school in terms of their mental health as conditions in the home have been less stressful for them.'

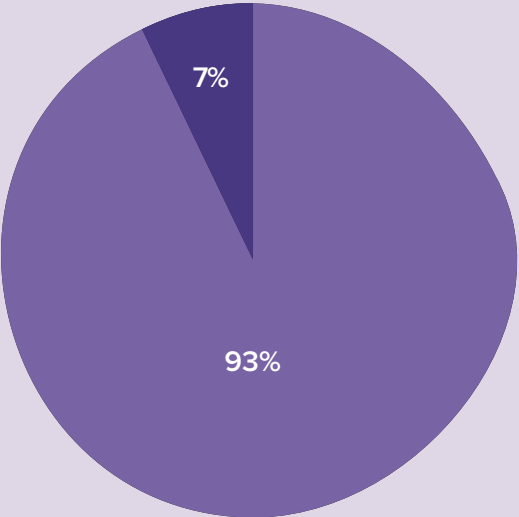
'Child in family fully increased their attendance in school. Another child remained in school to attend higher education classes with aspirations to attend college thereafter.'



■ Yes ■ No

29 responses

Have parents/carers reported feeling more confident or supported in their parenting role due to the support received?



■ Yes ■ No
28 responses



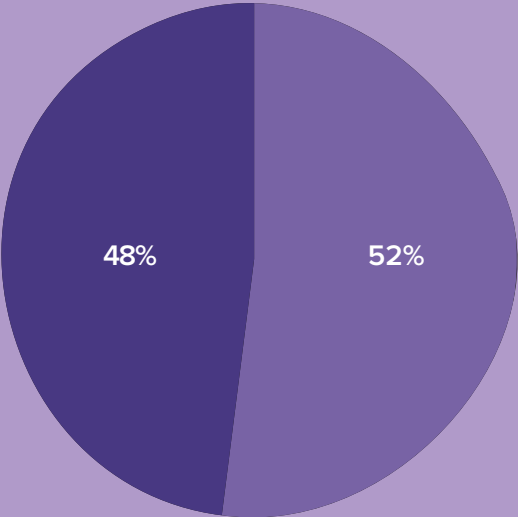
Do you believe AberNecessities helps combat stigma associated with financial hardship for the families you support?



■ Yes ■ No
29 responses



Have further family interventions been avoided since receiving our support?



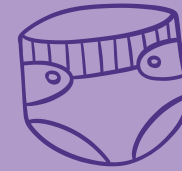
■ Yes ■ No
25 responses

Example given of this:
'Many families can seem like they are neglecting their children when in fact they are faced with not being able to feed and clothe their children due to circumstances. Previously this would lead to a social work referral but by the charity providing the family with the basic items they need there is no need for social work to become involved.'





726
Tins of
Formula Milk



41,585
Nappies

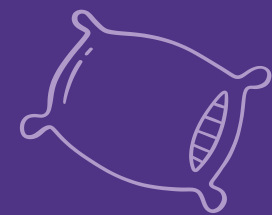
A YEAR *in* NUMBERS

Each number isn't 'just' a number to us. They symbolise our ongoing commitment to bring dignity, smiles, happy childhood memories, sweet dreams and family adventures to local children and families.

The numbers also highlight just how much we can achieve by working as a community with the shared goal of ensuring no child should go without.



72
Maternity
Bags



292
Safe places
to sleep

COMMUNITY FUNDRAISING

Community fundraising is a powerful way for individuals, groups and businesses to make a direct difference to local children and families.



Golf Day

The AberNecessities Golf Day at Banchory Golf Club was a fantastic success, bringing together supporters and golf enthusiasts for a memorable day of friendly competition and fundraising.



Aberdeen Airport

AberNecessities was extremely proud to be supported by Aberdeen Airport through its incredible staff, passengers and wider community. The partnership which began in January 2024 lasted two incredible years and raised essential, vital funds as well as huge awareness of the challenges faced by local families. Through two flagship events such as the Aberdeen Runway Run and Jet Set Spin combined with staff-led initiatives they raised a total of £96,000. This partnership was commended at Scottish Parliament after being submitted by Jackie Dunbar MSP.



Little Supporters with Big Hearts

Every child can make a meaningful difference and this year we have been inspired by the growing number of children stepping forward to raise funds for us.

From bake sales and loom-band stalls to running and walking challenges, their creativity, enthusiasm, passion and ability to encourage family members to donate has been wonderful to see!

We love seeing children helping other children, while learning the importance of kindness, generosity and giving back.



OUR VOLUNTEERS

Our team of outstanding, dedicated volunteers contribute more than 150 hours per week. This is a profound contribution which equates to approximately four full-time roles.

At a time where national data suggests that, charitable giving and volunteering is shifting in the UK, the consistency of local commitment is something we do not take for granted.

Catherine, who spent more than forty years working in the NHS said her experience continues to shape her commitment to volunteering said 'I've seen first hand how much need exists, even during times when people assume there isn't any. I'll never forget delivering a pillow to a young boy who had never had one – he just kept holding onto it and asking if it was really his. That's why I volunteer. It's about being part of something that makes a real difference, alongside a group of people who genuinely care.'

Of course, our team of volunteers isn't only made up of individuals. This year, we have welcomed a range of students from RGU and various corporate groups.

Volunteers are all managed by our volunteer co-ordinator who ensures the experience is fulfilling, motivating and rewarding. Regular coffee mornings have become a timetabled event each week where updates are given, relationships are built and the sense of a shared goal is celebrated. Their delight at stories of children receiving their items which have been cleared, sorted, ironed, packed and delivered by their hands is palpable.

Karen, our Volunteer Co-ordinator said – 'Some of the volunteers have expressed that this has been a lifeline for them and they have made some lovely friendships and a feel-good factor feeling that they are making a difference in local children's lives. All the volunteers are passionate about the charity and enjoy working alongside like-minded individuals who are making such a difference to the families we support.'

7,800+
hours gifted
this year

OUR FOUNDERS AND
TRUSTEES WISH TO MAKE A
SPECIAL POINT OF THANKS
TO OUR VOLUNTEERS FOR
THEIR DEDICATION AND
UNWAVERING SUPPORT.

Words from our volunteers

'I love volunteering with AberNecessities knowing I'm helping to make even a small difference for families in Aberdeen. It's great working alongside such a lovely group of people and being involved with such a wonderful charity.'

ANGELA L

'I like to keep busy and enjoy helping others and AberNecessities gave me a sense of worth. I wanted to give back something to others less fortunate than myself and it's so rewarding, especially hearing the letters and messages we get back from the families in need. The people I work with are great, and I've made some lovely friends in the process.'

DAWN

OUR TEAM

The AberNecessities team hasn't grown this year. On paper, at least.

We are still the same strong, committed group of people, working together as we always have- getting on with the job, supporting one another, solving problems that inevitably appear and, most importantly, continuing to move AberNecessities forward.

But while the team itself hasn't grown, the families behind it certainly have.

This year we have had the joy of welcoming a couple of new little additions, with members of our team becoming Mums again and our wider AberNecessities family getting a little bigger. There is something lovely about that because, children are, quite literally at the heart of everything we do.

We spend our working days helping to make sure children across Aberdeen and Aberdeenshire have the things they need- the everyday essentials, the small comforts and the things that allow a child to simply feel like a child. Then we go home to raise, love and look after our own. There is perhaps no better reminder of why this work matters.

Behind AberNecessities is a team of people all with families, busy lives, school runs and sleepless nights And every day, without exception they bring their care, experience, ambition and confidence in what AberNecessities can achieve. We continue to challenge ourselves to do more and do better. And, as ever, we continue to do it together.

Raising and loving our own, while helping to look after the city's.

Quite a team, really.

OUR PLANET

Thanks to public donations of pre-loved items 25,786kg have been saved from landfill. That's the equivalent weight of more than four adult African Elephants! Every item donated has been given the chance to be re-loved by another family while also loving our planet.



OUR COMMITMENT

AberNecessities continues to be deeply committed to supporting local children and families who are experiencing poverty. Working closely with local communities, health professionals, schools and other organisations we continue to provide practical support that makes a meaningful difference.

We recognise the wider socio-economic pressures- including the cost of living, housing, employment and access to essential services can affect families in many different ways. We remain committed to listening, learning and developing our services so that they remain as helpful, accessible and responsive as possible.

Our Founder, Danielle, also continues her role as a Board Member of the Baby Bank Alliance, demonstrating our wider commitment to improving the lives and outcomes of children and families across the UK.





NEW PROJECTS

Each new project we create is designed to give babies, children and families the practical support they need to thrive. Working alongside local communities and partners, these initiatives help us respond to changing needs, reach more families and create brighter futures in the North East of Scotland.

Maternity Pilot Project

This year, in partnership with The Family Nurse Partnership, we have been piloting a maternity support project for vulnerable, young expectant mothers.

Women attend with their Family Nurse to visit our dedicated space and can select items they need for giving birth and for their baby. While selecting items the space offers a safe, calm and kind environment to have conversations while learning about items some women have never used before. We also created a practical, hands on space where women can build their confidence in feeding, changing and bathing their babies.

While at our premises we have Irene, our Operations Manager on hand with over 40 years of Midwifery experience to offer any additional support. We provide refreshments during the appointment as well as a bag of essentials such as nutritious foods and toiletries for the family to take home. Items selected such as Moses baskets or prams are delivered to the family home at a later date.



Feedback from women and professionals after their appointment:

'My client and I had an extremely positive experience. My client felt quite overwhelmed—in a very positive way—by the generosity shown. From the moment we arrived, she felt welcomed, respected, and never judged. There was an excellent selection of items available, and the advice offered in response to her questions was thoughtful, practical, and genuinely useful.

We were given plenty of time and never felt rushed. The kind gesture of providing flowers along with some basic shopping was especially appreciated. The offer of coffee, biscuits, and snacks contributed to a very warm and supportive atmosphere.

My client was able to take several items home on the day, and anything too heavy was kindly delivered directly to her home. Even though it was a distance, this was not treated as an inconvenience.

Overall, it was an exceptionally positive experience, and I genuinely feel it could not have been better. Thank you for the kindness, generosity, and outstanding support shown throughout.'

FAMILY NURSE

'I really appreciated the support and am so grateful for all the lovely things you gave me for my baby, this is going to help so much and I could not believe all the lovely things I could choose. I feel so lucky.'

EXPECTANT MOTHER

'It was the perfect experience for both my client and me. I felt it really allowed her to feel self-empowered, being able to choose what she liked for her baby and reflect on what was necessary as opposed to simply wanted. Both of my girls were delighted, and although they come from very different backgrounds, each gained a great deal from the visit. We also shared lots of lovely conversations throughout.'

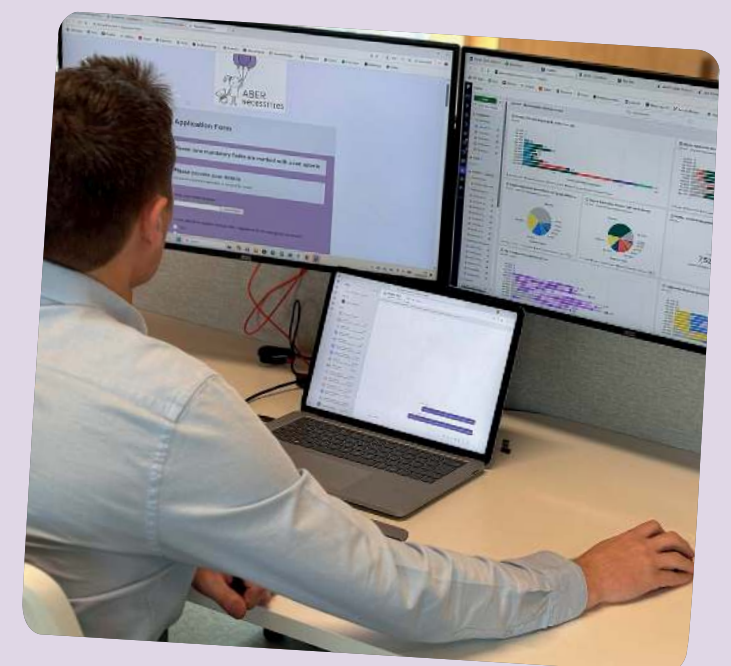
FAMILY NURSE

New electronic system

This year, the team and a dedicated volunteer invested a significant amount of time in creating a new database for AberNecessities. Thus, transforming how we collect, manage and use information across the charity. We now gather data through Jot Form and Pipedrive, creating a more efficient and consistent process that saves valuable staff and volunteer time while ensuring records are accurate, secure and up to date.

The impact has been profound; the system has demonstrated the ability to provide more responsive support to families, capture the evidence needed for funding applications, create data for reporting purposes and has built a clearer, more accurate picture of the continually evolving, and growing, levels of need and demand within our community.

We look forward to capturing one entire calendar year using this system for next year's report.



TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2025

Financial Review

The charity is showing a surplus of £160,173 (2024 - £59,143) of which a deficit of £22,258 relates to unrestricted funds and a surplus of £182,431 relates to restricted funds.

Included in the unrestricted funds donations income are amounts received of £258,367 (2024 - £352,488) which is the value attributed to goods donated to the charity and then distributed to families.

As at 31st December 2025 the charity has unrestricted funds of £256,926 and restricted funds of £236,371.

It is the policy of the charity to maintain a general, unrestricted reserve at a level sufficient to meet planned expenditure requirements and all restricted funds are held separately. The trustees are satisfied at this time the unrestricted funds are compliant with the policy in place and will enable the charity to continue operating while also taking into consideration future fundraising opportunities.

Future Plans

AberNecessities will continue to deliver a high quality service which meets the needs of local children and families.

The trustees understand that future plans are in progress to provide targeted projects which will not only meet the needs of specific beneficiaries but there is an offer of further access to funding. Accessing further funding not only allows for expansion of the charity's offering but it will protect the longevity of the service.

Structure, Governance and Management

AberNecessities is a SCIO which is governed by its Trust Constitution which was established in 2018. It is a recognised Scottish Charity (SCO48788)

The principal address is:

Unit 10
Greenrole Estate
Howe Moss Drive
Dyce
Aberdeen, AB21 0GL

The auditors are:

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

The bankers are:

Royal Bank of Scotland
40 Albyn Place
Aberdeen, AB10 1YN

The Trustees who have served in this year were:

- Danielle Flecher-Horn
- Paul Flecher-Herd
- Tracy Thorn
- Steven Haldane
- Claire Johnston

The charity is administered by its board of Trustees. The maximum number of trustees is eight and the minimum is three. The Board may, at any time, appoint a person to be a charity trustee by way of resolution passed by a majority vote at a board meeting. Any trustee who retires from office in line with the Trust Constitution is eligible for re-appointment at the next board meeting.

The charity must elect a Chair, a Treasurer and a Secretary. This year, Danielle Flecher-Horn continued as Chair. Paul Flecher-Herd continued as Secretary and Steven Haldane continued as Treasurer.

Induction and training of trustees is viewed as an ongoing process. The Board have reviewed and discussed the Accounting and Reporting by Charities; Statement of Recommended Practice and have developed actions based on these recommendations.

The Board meet four times per year to administer the activities of the charity. Please note that lines of communication are open and trustees are happy to be contacted to offer guidance and support out with these times if required.

Michelle Herd continues in her position as COO and holds responsibility for the day to day running of the charity. Michelle Herd is present during Board meetings for relevant items on the agenda.

Major Risks

The most significant risk to our operation is lack of funding or material donations from the public, corporate donors as well as trusts and foundations. However, the trustees accept that this risk is not specifically AberNecessities' but one which has been identified in the third sector as a whole while operating in a turbulent economy.

AberNecessities is at risk of loss of, or damage to, pre-loved items which would hugely impact the day to day offering to beneficiaries.

However, the trustees have reviewed the major risks to which the charity is exposed, and are satisfied that systems and policies are in place to mitigate this exposure.

Disclosure of Information to Auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware.

The trustees have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Statement of Trustees' Responsibilities

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

The law applicable to charities in Scotland requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, the incoming resources and the application of those resources. This includes income and expenditure of the charity for that year.

- In preparing these financial statements, the trustees are required to;
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgement and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity.

Auditors

A resolution proposing the Hall Morrice LLP be reappointed as auditors will be put to the trustees.

The trustees have prepared the report in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

On behalf of the Board of Trustees,



Danielle Flecher-Horn
Founder and Chair
28 September 2026



INDEPENDENT
AUDiTOR'S
Report

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of AberNecessities SCIO for the period ended 31 December 2025 which comprise of the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland.”

In our opinion the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 31 December 2025, and of its incoming resources and application of resources, 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity’s ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees’ report, other than the financial statements and our auditor’s report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees’ report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 Trustees’ Report, the trustees are responsible for the preparation of financial statements which 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 charity’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 charity 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 report in accordance with regulations made under that Act.

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.

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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended);
- 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 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;
- Reviewed minutes of meetings of those charged with governance; and
- Ensured the engagement team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT CONTINUED

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 verify the completeness, validity, 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.

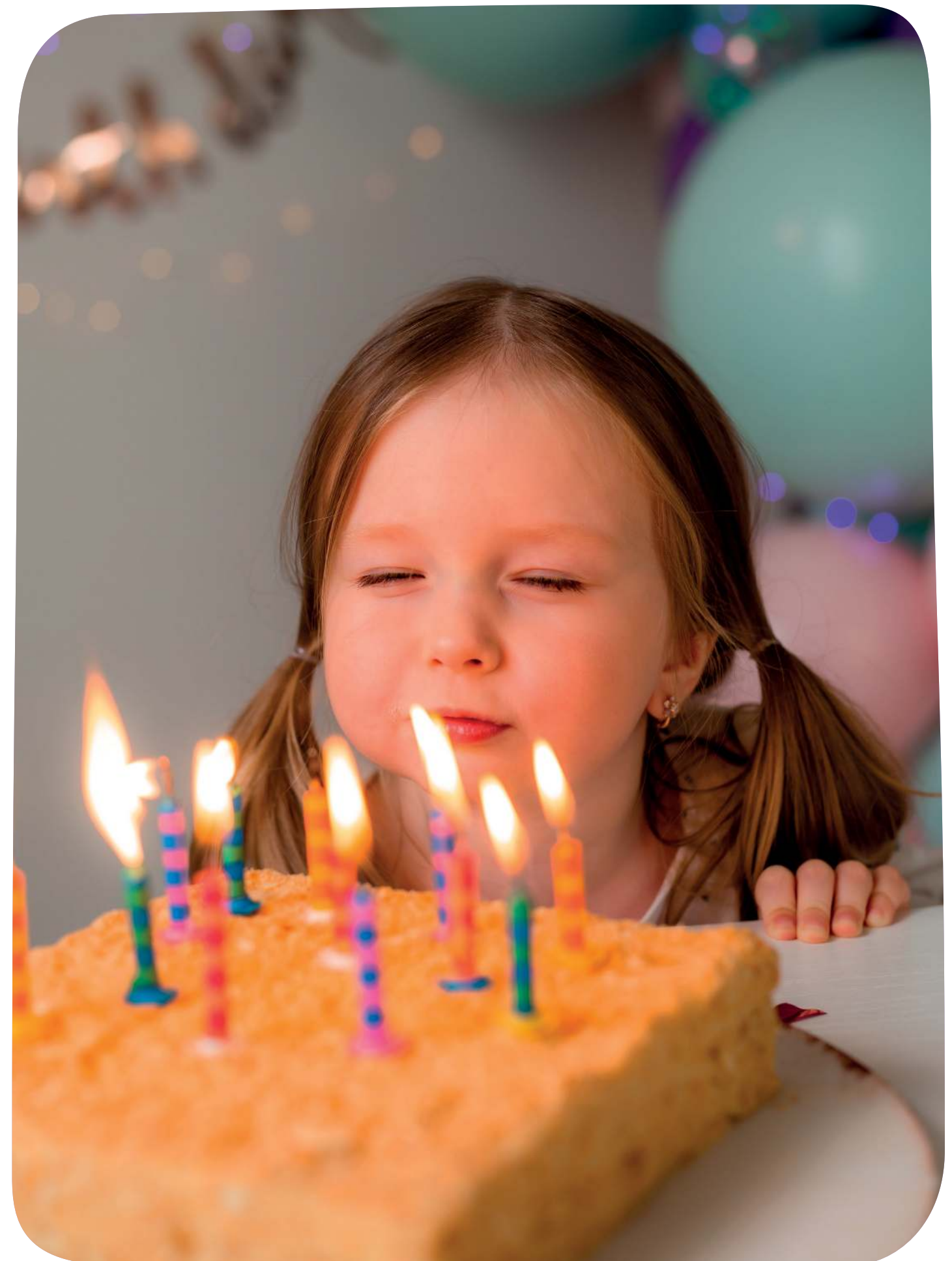
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hall Morrice LLP

Hall Morrice LLP
Statutory Auditors
Aberdeen
28 September 2026



FiNANCiAL Review



Legal and administrative information

Trustees

- Paul Flecher-Herd
- Danielle Flecher-Horn
- Tracy Thorn
- Steven Haldane
- Claire Johnstone

Chief operating officer

- Michelle Herd

Charity number

SC0048788

Principal address

Unit 10
Greenrole Estate
Howemoss Drive
Dyce
Aberdeen
AB21 0GL

Independent Examiners

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

Bankers

Royal Bank of Scotland
40 Albyn Place
Aberdeen
AB10 1YN

Statement of Financial Activities

(Incorporating an income and expenditure account)

		Unrestricted funds	Restricted funds	2025	2024
	Note	£	£	£	£
Income and endowments from:					
Donation and legacies	3	887,631	472,886	1,360,517	1,064,387
Fundraising	4	8,123	-	8,123	53,237
Total		895,754	472,886	1,368,640	1,117,624
Expenditure on:					
Raising funds	5	13,386	-	13,386	56,904
Charitable activities	6	904,626	290,455	1,195,081	1,001,577
Total Expenditure		918,012	290,455	1,208,467	1,058,481
Net (expenditure)/income					
		(22,258)	182,431	160,173	59,143
Gross transfer between funds		-	-	-	-
Net movement in funds					
		(22,258)	182,431	160,173	59,143
Total funds brought forward		279,184	53,940	333,124	273,981
Total funds carried forward		256,926	236,371	493,297	333,124



Balance Sheet

		2025	2025	2024	2024
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		183,089		209,950
Current assets					
Stocks		-		23,419	
Debtors	11	157,162		26,372	
Cash at bank and in hand		167,626		97,820	
		324,788		147,611	
Creditors					
Amounts falling due within one year	12	(14,580)		(24,437)	
Net current assets			310,208		123,174
Net assets			493,297		333,124
Reserves					
Restricted funds	13		236,371		53,940
Unrestricted funds	14		256,926		279,184
			493,297		333,124

The financial statements were authorised for issue and approved by the Board.



Danielle Flecher-Horn
Trustee

Notes to the Accounts

		2025	2024
	Note	£	£
Cash generated from operating activities			
Cash generated from operations	(i)	75,718	102,634
Net cash generated by operations		75,718	102,634
Cash flows from investing activities			
Purchase of fixed assets		(5,912)	(134,535)
Net cash used in investing activities		(5,912)	(134,535)
Change in cash and cash equivalents in the reporting period			
		69,806	(31,901)
Cash and cash equivalents at the beginning of the reporting period			
		97,820	129,721
Cash and cash equivalents at the end of the reporting period			
	(ii)	167,626	97,820

Notes to the Accounts

Continued

(i) Reconciliation of net income to net cash flow from operating activities

	2025	2024
	Note	£
Net income for the reporting period		160,173
Adjustments for:		
Depreciation		32,774
Decrease in stocks		23,418
Increase in debtors		(130,790)
(Decrease)/increase in creditors		(9,857)
Net cash generated by operations		75,718

(ii) Analysis of Changes in Net Funds

	1 November 2024	Cash Flows	31 December 2025
	£	£	£
Cash at bank and in hand	97,820	69,806	167,626

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 statement are rounded to the nearest £.

1.2 Going Concern

The charity has adequate resources and is reasonably well placed to manage future risks. The charity’s planning process, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The management committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least twelve months from the date of signing the financial statements. The management committee 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.

1.3 Reporting period length

During the period, the directors approved a change in the charity’s accounting reference date from 31 March to 31 December to align with their operations, in line with Section 392 of CA 2006. As a result, the current financial statements cover a 14-month period from 1 November 2024 to 31 December 2025, whereas the comparative figures cover a 12-month period from 1 November 2023 to 31 October 2024.

1.4 Incoming resources

- Income is included in incoming resources when receivable, except as follows:
- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods;
 - when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met;
 - gifts in kind are included in donations at the charity’s best estimate of value.

Voluntary income includes grants which provide the core funding for the charity and donations.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Costs of charitable activities comprises the costs associated with the charity’s principal activities and are accounted for when payable.

Governance costs are included in charitable activities and represent expenditure associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Notes to the Accounts

Continued

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis. Staff salaries and expenditure relating to specific projects are allocated directly against the income for that project. In addition where a project allows the proportion of general overhead costs relating to that project are also allocated against the income.

1.6 Tangible fixed assets and depreciation

Individual items of equipment or computers costing £50 or more are capitalised at cost. 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:

Motor vehicle
25% reducing balance

Fixtures, fittings and equipment
25% reducing balance

Computer equipment
33 1/3% straight line

Tenant Improvements
10% straight line

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Accumulated funds

Funds held by the Trust are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds which have restrictions imposed by the donors and can only be applied for the particular purposes specified by the donors.

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 Value Added Tax (VAT)

The charity is not VAT registered and as a result all VAT on expenditure is irrecoverable, therefore it is included in the relevant expense or asset cost as appropriate.

1.11 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Employee benefits

The cost of short term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The charity operates a defined contribution pension scheme. The amount charged in respect of pension costs and other post-retirement benefits is the contributions payable in the financial period. Differences between contributions payable in the financial period and contributions actually paid are included as either accruals or prepayments in the balance sheet.

1.13 Donated goods

The charity received a wide range of donations from the general public of second-hand goods. All these donations are passed on to families in need free of charge. These donations are valued at an estimated second-hand value recorded as income and expenditure in the accounts of £664,557. The second hand value of these gifts is recognised in the accounts when they are distributed to the beneficiary. The stock of second hand goods is not recognised in the accounts because it would be impractical to record this information, and the costs of attempting to do so would outweigh any benefit to the users of the accounts or the charity.

1.14 Stock

Stock is valued at the lower of cost and net realisable value.

2 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements that have a significant impact on the amounts recognised. The following are the critical judgements that the trustees have made in the process of applying the company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Key source of estimation uncertainty

Donated goods - Donated items are recognised at estimated resale values. These estimates are uncertain because the items vary in condition and quality and there are no directly comparable items that provide reliable benchmark prices. A reasonable change in these estimates would materially affect the reported donated income and expenditure.

Notes to the Accounts

Continued

3 Donations and Legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donation and gifts	629,264	472,886	1,102,150	711,899
Distributed donated goods	258,367	-	258,367	352,488
	887,631	472,886	1,360,517	1,064,387

Donation and gifts

Unrestricted funds:

Individual/corporate sundry donations	629,264	433,401
Distributed donated goods	258,367	352,488
	887,631	785,889

Restricted funds:

Individual/corporate sundry donations	472,886	278,498
---------------------------------------	---------	---------

In 2024, £278,498 related to Restricted funds and £785,889 to Unrestricted funds.

4 Fundraising

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Fundraising	8,123	-	8,123	53,237

In 2024, £53,237 related to Unrestricted funds.

5 Costs of Generating Funds

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Event Costs	8,947	-	8,947	46,317
Marketing and Advertising	4,439	-	4,439	10,587
	13,386	-	13,386	56,904

In 2024, £56,904 related to Unrestricted funds.

6 Charitable Activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Charitable activities undertaken				
Staff costs	315,838	60,375	376,213	317,600
Family donations	462,126	223,850	685,976	577,381
Motor and travel	7,144	-	7,144	8,372
Postage, stationery and advertising	3,114	-	3,114	1,100
General costs	22,273	6,230	28,503	21,564
Insurance	4,433	-	4,433	3,741
Repairs	17,576	-	17,576	15,239
Rates	4,152	-	4,152	3,598
Heat, Light and Power	26,011	-	26,011	12,073
Depreciation	32,773	-	32,773	32,304
Legal and Professional	1,386	-	1,386	1,145
Governance costs				
Audit Fees	7,800	-	7,800	7,460
	904,626	290,455	1,195,081	1,001,577

In 2024, £164,120 related to Restricted funds and £837,457 related to Unrestricted funds.

Notes to the Accounts

Continued

7 Trustees

None of the trustees (or any persons connected with them) received remuneration from the charity during the period.
No trustees were paid expenses during the period (2024 – nil).

8 Auditor Remuneration

The auditor remuneration constituted a fee of £12,000 (2024 - £7,460).

9 Employees

	2025	2024
	No.	No.
Number of Employees		
The average monthly number of employees during the year was:		
Management	13	14

	2025	2024
	£	£
Employment costs		
Wages and salaries	342,120	292,158
Social security costs	26,509	19,242
Pension costs	7,584	6,200
	376,213	317,600

There were no employees whose annual remuneration was £60,000 or more.
The total employee benefits of the key management personnel of the charity were £56,595 (2024 - £48,510).

10 Tangible Fixed Assets

	Tenants improvements	Fixtures, fittings & equipment	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 November 2024	83,486	37,100	5,297	147,657	273,540
Additions	-	5,912	-	-	5,912
At 31 December 2025	83,486	43,012	5,297	147,657	279,452
Depreciation					
At 1 November 2024	17,888	14,894	4,226	26,582	63,590
Charge for the period	8,348	7,008	498	16,919	32,773
At 31 December 2025	26,236	21,902	4,724	43,501	96,363
Net book value					
At 31 December 2025	57,250	21,110	573	104,156	183,089
At 31 October 2024	65,598	22,206	1,071	121,075	209,950

In 2025 and 2024, £nil of tangible fixed assets related to Restricted funds.

Notes to the Accounts

Continued

11 Debtors

	2025	2024
	£	£
Trade debtors	4,200	1,750
Other debtors	147,745	20,950
Prepayments	5,217	3,672
	157,162	26,372

In 2025, £147,745 (2024 - £20,150) of debtors related to Restricted funds and £9,417 (2024 - £6,222) to Unrestricted funds.

12 Creditors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade creditors	-	10,835
Other taxation and social security	6,835	5,713
Accruals	7,745	7,889
	14,580	24,437

In 2025, £nil (2024 - £nil) of creditors related to Restricted funds and £14,580 (2024 - £24,437) to Unrestricted funds.

13 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 1 November 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Trade Widows	-	14,943	(13,074)	-	1,869
ETZ	3,015	-	(3,015)	-	-
Milne Family Foundation	-	31,262	(31,262)	-	-
Asda	1,000	-	(1,000)	-	-
ACC - Cost of living support	38,473	-	(38,473)	-	-
Sodexo - stop hunger	9,452	-	(9,452)	-	-
Arnold Clark	2,000	-	(2,000)	-	-
Milk Film	-	-	-	-	-
Wood	-	44,864	-	-	44,864
Ithaca Energy - IT Grant	-	5,000	-	-	5,000
AABIE	-	2,000	(2,000)	-	-
Scottish Government - Victim Surcharge	-	169,100	(71,086)	-	98,014
CCA - Festive Fund	-	230	(230)	-	-
STV	-	3,000	(2,000)	-	1,000
Foundation Scotland	-	4,800	-	-	4,800
NHSG Endowments (NHS Grampian Beds and Snug as a Bug Bundles)	-	9,675	(7,740)	-	1,935
ACC - Underprivileged Children	-	175,242	(109,123)	-	66,119
Foundation Scotland - Fresh Start	-	12,770	-	-	12,770
	53,940	472,886	(290,455)	-	236,371

Notes to the Accounts

Continued

Trade Widows

There were two grants, one for the provision of bedding including duvets, bedding sets and hot water bottles and a second for food, toiletries and clothing items.

ETZ

This grant was for those in the Torry area and was to provide children with winter clothing such as jackets, hats, scarves, gloves and shoes.

Milne Family Foundation

This is two-year period funding for contributing to salaries.

Asda

An award to allow for the purchase of non-perishable food and also baby food.

ACC – Cost of living support

Grant to provide maternity clothes and bags, essential kitchen items for those fleeing domestic abuse with toiletries and cleaning products.

Sodexo

A grant to provide food and household products along with school supplies to stop hunger and encourage children to attend school.

Arnold Clark

A grant from the Arnold Clark Community Fund to provide items such as food, toiletries and cot mattresses.

Milk Film

Provision to make a film.

Wood

This funding is for the sponsorship of the refurbishment of the bus.

Ithica Energy

A donation to allow for the purchase and installation of new IT equipment.

AABIE

A grant to provide 60 ‘snug as a bug’ bags for children.

Scottish Government – Victim Surcharge

A grant to purchase essential items for victims of domestic abuse.

CCA – Festive Fund

Funding to host internal festive events.

STV

A grant to support families and children affected by poverty.

NHS Grampian – Beds and Snug as a Bug Bundles

A grant to provide bedding bundles for children.

Underprivileged Children

A grant for the provision of infant formula and clothing.

Foundation Scotland – Fresh Start

This is three-year funding to contribute towards salaries.

	Balance at 1 November 2023	Incoming resources	Resources expended	Transfers	Balance at 31 October 2024
	£	£	£	£	£
Aberdeenshire Fund	10,798	-	(10,798)	-	-
NEO Energy	9,841	-	(9,841)	-	-
SPIFOX	92	-	(92)	-	-
ACC – Fairer Aberdeen Fund	-	27,112	(27,112)	-	-
ACVO – Electric Van	-	37,669	-	(37,669)	-
ACVO – Communities Fund	-	12,400	(12,400)	-	-
St James Place	-	2,460	(2,460)	-	-
Trade Widows	-	7,400	(7,400)	-	-
ETZ	-	21,000	(17,985)	-	3,015
Milne Family Foundation	-	31,262	(31,262)	-	-
Asda	-	1,990	(990)	-	1,000
National Lottery	-	18,000	(18,000)	-	-
Port of Aberdeen	-	3,325	(3,325)	-	-
Baby Bank Alliance	-	1,200	(1,200)	-	-
Volant Trust	-	12,770	(12,770)	-	-
ACC - Cost of living support	-	40,300	(1,827)	-	38,473
Sodexo - stop hunger	-	9,860	(408)	-	9,452
Arnold Clark	-	2,000	-	-	2,000
Milk Film	-	4,000	(4,000)	-	-
Wood	-	43,500	-	(43,500)	-
Kilpatrick Fraser Charitable Trust	-	2,250	(2,250)	-	-
	20,731	278,498	(164,120)	(81,169)	53,940

Notes to the Accounts

Continued

14 Unrestricted Funds

	Balance at 1 November 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
General Fund	279,184	895,754	(918,012)	-	256,926

	Balance at 1 November 2023	Incoming resources	Resources expended	Transfers	Balance at 31 October 2024
	£	£	£	£	£
General Fund	253,250	839,126	(894,361)	81,169	279,184

15 Analysis of Net Assets Between Funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2025 are represented by:			
Tangible fixed assets	183,089	-	183,089
Current assets	88,417	236,371	324,788
Creditors: amounts falling due within one period	(14,580)	-	(14,580)
	256,926	236,371	493,297

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 October 2024 are represented by:			
Tangible fixed assets	209,950	-	209,950
Current assets	93,671	53,940	147,611
Creditors: amounts falling due within one period	(24,437)	-	(24,437)
	279,184	53,940	333,124

16 Related Party Transactions

There were no transactions with related parties in the period (2024 - £nil).

NO CHILD SHOULD
GO WITHOUT

Registered Office

Grove House, Howe Moss Road Dyce, Aberdeen AB21 0ER

AberNecessities SCIO - SC048788