Friends Making a Difference



Trustee's Report and Audited Financial Statements for the Year Ended 31 December 2025

friends of Roxburghe House Grampian

We manage the donations that make life more comfortable for the patients and team at Roxburghe House in Aberdeen

Charity registration number SC009220 (Scotland)

friends of Roxburghe House Grampian

Legal and Administrative Information

Trustees (during the year)	Barbara Manson (Chair) Ian Mackie (Treasurer) Ryan Fox (Secretary) Anne Brown Fiona Leslie David Sam Harris Marjorie Grant (co-opted 1 April 2025)
Ex-Officio trustee (non-voting)	Frances Macivor (to end July 2025) Dr Lucy Cogdell (from August 2025) The ex-officio trustee role is held by the postholder from time to time of Unit Manager, Roxburghe House (NHS Grampian), by virtue of their NHS employment. The ex-officio trustee does not have a vote at the AGM.
Charity number (Scotland)	SC009220
Principal address	Roxburghe House Ashgrove Road, Aberdeen AB25 3BX
Auditor	A.J.B. Scholes Ltd 10 Albyn Place, Aberdeen AB10 1YH
Bankers	TSB Plc Henry Duncan House 120 George Street, Edinburgh EH2 4LH
Solicitors	Ledingham Chalmers LLP Johnstone House 52 - 54 Rose Street, Aberdeen AB10 1HA







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Friends of Roxburghe House Grampian

Trustees' Report
for the Year Ended 31 December 2025

Introduction

The Trustees present their annual Report and Financial Statements for Friends of Roxburghe House Grampian (FoRHG, Friends) for the year ended 31 December 2025. This report provides an overview of the charity's activities, achievements, and financial position during the year.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's written constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The primary objectives of FoRHG are to support the on-going care, and to preserve and protect the wellbeing of those patients who require care under the supervision of the Roxburghe House Grampian Clinical Team, irrespective of the location where such care or treatment is provided.

Membership of FoRHG is open to:

1. Any individual aged 16 or over who following written application to the Board has been approved by the Board and admitted to membership; and

2. Any person who has been admitted to membership following invitation by the Board or its Chairman.

Charitable Activities

In 2025, Friends of Roxburghe House Grampian continued to support the comfort and wellbeing of patients and families cared for by the Roxburghe House clinical team, and to back the NHS staff who deliver that care. The year combined practical funding for services and improvements within Roxburghe House with community fundraising and volunteering across the region.

Achievements and Performance in 2025 - The 'Business as usual"

Highlights during the year included a well-attended Annual General Meeting, continued development of family-focused resources (including a refresh of the Young Person's Library), and targeted support for staff wellbeing and morale, including team-building days at Lochter Activity Centre. Community fundraising remained a strong theme, with sponsored walks and runs, KiltWalk participation, in-memory fundraising, corporate donations, and locally organised events raising funds for FoRHG. Our largest projects in 2025 centred around modernising and upgrading the Day Unit and the Children's play area, and further extensive improvements in the gardens.

Supporting the Work of NHS Volunteers at Roxburghe House, Grampian

Volunteers remain an integral part of daily operations at Roxburghe House. NHS figures shared at the 2025 AGM highlighted 51 volunteers contributing across roles such as floral displays, coffee bar service, garden support, and patient transport.

Reception and Administrative Support

Volunteers helped reception and administrative staff by welcoming visitors, guiding them to the appropriate areas, and providing practical assistance. Given that many patients and families are visiting Roxburghe House for the first time, volunteers play a key role in creating a compassionate and supportive first impression.

The Coffee Bar – More Than Just a Cup of Tea

One of the biggest developments in recent years has been the coffee bar, which continued to operate through 2025. Volunteers covered most shifts, offering tea and coffee to patients, visitors, and NHS staff

This has transformed the coffee bar from a basic refreshment station into a social hub, where patients, families, and staff could take a break in a welcoming environment.

The Day Unit – A Space for Comfort and Community

The Day Unit continued to provide a important space for palliative care patients who do not require inpatient admission but still benefit from regular medical and therapeutic support.

In 2025, Friends funded a transformative upgrade to the day unit, which is detailed on page 23.

However, the charity also continued to fund:

- Christmas food and presents to help make sure that patients attending the Day Unit felt included in festive celebrations, regardless of their circumstances.
- The salaries of the writer and artist in residence, helping make sure that patients could engage in creative expression and therapeutic activities.

Many patients in the Day Unit find social interaction, creative therapies, and structured activities to be just as important as medical care in maintaining quality of life.

Children's Library: Supporting Families Through Grief

FoRHG continued to support the Children's Library initiative, providing age-appropriate books and resources for families affected by serious illness and bereavement. In late 2024, the charity supported a refresh of the Young Person's Library to improve the resources available to children and young people.



The books are free to take away and keep, and Friends maintains the stock of the titles in the library so all children can access the materials.

Funding of Virtual Reality (VR) Headsets: Enhancing Patient Well-Being

FoRHG continued to support access to therapeutic virtual reality (VR) for patients at Roxburghe House, building on earlier investment in specialist healthcare VR equipment.

Recognising the potential benefits of immersive therapeutic experiences, the charity researched various VR options and consulted with the Chaplaincy Team, NHS staff, and other organisations using similar technology.

The Flower Team - Bringing Nature Indoors

Recognising the profound therapeutic effects of nature, FoRHG continued to fund fresh flowers throughout 2025. J Van Vliet once again supplied flowers at a discounted rate, helping make sure that every patient area within Roxburghe House was brightened by fresh arrangements each week.

Volunteer Drivers - A Lifeline for Many Patients

Many Day Unit patients rely on volunteer drivers to help them attend medical appointments, therapy sessions, and social events at Roxburghe House. Without this service, many individuals would struggle to access the care they need.

FoRHG funds mileage costs for volunteer drivers, with the total funding for fuel reimbursements amounting to £1,402 in 2025.

The Roxburghe House Garden

Gardens play a important role in palliative care settings, providing a calm and restorative environment for patients who need a quiet space away from medical treatments and equipment.

FoRHG's support for the Roxburghe House garden was a key focus in 2025. Alongside routine maintenance and seasonal planting, the charity funded practical improvements that helped patients, families and staff make better use of the outdoor space. This included accessibility and landscaping works such as refreshed and improved paths, additional planting and woodland clearance supported by corporate volunteers, and continued wildlife-friendly initiatives including bird tables and bird food. Gardens play an important role in palliative care, providing a calm and restorative space away from clinical surroundings. Further detail on this work is included later in this report.

Education and Staff Development - Investing in Knowledge

FoRHG continued to fund essential educational opportunities for NHS staff, with total funding amounting to £1,453 in 2025.

One of the core funded courses remains the European Certificate in Essential Palliative Care, which provides specialist training to healthcare professionals working with patients at Roxburghe House.

This comprehensive course equips healthcare professionals with essential skills and knowledge important for delivering compassionate end-of-life care. The certification covers a range of topics, including pain management, communication strategies, and holistic patient care, helping make sure that NHS staff is well-prepared to address the unique needs of patients and their families.

Therapies Nurse Service

In the autumn of 2024, the Therapies Nurse resigned to take up a role closer to home, creating an unavoidable gap in the service. As a result, therapies such as aromatherapy, reflexology and massage were unavailable for a period while NHS Grampian recruited a replacement. We were pleased to welcome a new Therapies Nurse in the summer of 2025, and Friends is delighted to continue funding this invaluable service, which provides comfort and wellbeing support to patients at Roxburghe House.

The Podiatry Service

Since 2017, FoRHG has funded a Podiatry Service for patients. The Podiatry Service is particularly important for individuals facing life-limiting illnesses, as these patients may experience challenges related to mobility, circulation, and sensory perception. The charity's commitment to funding this service exemplifies our dedication to a comprehensive and holistic approach to palliative care.

Patient-Focused Support - Enhancing Wellbeing

FoRHG continued to fund:

- ***The Artist Initiative*** - A collaboration with Grampian Hospitals Art Trust, allowing patients to engage in artistic activities as a form of self-expression and therapy.
- ***The Writer Initiative*** - helping make sure that patients have the opportunity to record their personal stories and experiences, creating lasting memories for their loved ones.
- ***Free Access to Hospedia TV*** - Many patients rely on TV for entertainment and distraction, and FoRHG continues to fully fund this service. The annual cost in 2025 amounted to £9,041, up from £8,217 in the prior year.
- ***'The Little Things'*** - Small but meaningful gestures, such as seasonal decorations and themed display cabinets, help to make Roxburghe House feel less clinical and more homely. In 2025 this included a display for Aberdeen FC's long awaited Cup win!
- FoRHG continues to fund weekly treats for day unit patients, including Aberdeen's iconic "Rowie" (Buttery) - a local delicacy much loved by patients. Additionally, occasional fish suppers are provided, offering patients a small but meaningful sense of normality and enjoyment, with visits from the Carron Fish Van.
- At Christmas, FoRHG extends this support by funding festive food and small gifts for both day unit and in-patient ward patients, helping make sure that everyone at Roxburghe House experiences a touch of warmth and celebration during the holiday season.
- Weekly Fruit Deliveries – FoRHG continued to fund fresh fruit deliveries from Community Food Initiatives North East Ltd (CFINE) to provide healthy snacks for patients and staff. In its first full year, Friends funded £3,624 of fresh fruit to the unit.

Staff-Focused Support - Caring for the Carers

FoRHG recognises that providing end-of-life care is not only physically demanding but also emotionally and mentally challenging, particularly for NHS staff in patient-facing roles. Beyond funding social and celebratory events, the charity remains committed to supporting the well-being and resilience of the clinical team through structured supervision, reflective practice sessions, and peer support initiatives.

Pastoral Supervision for Staff, Consultants, and Senior Charge Nurse

To help staff manage the emotional complexities of palliative care, FoRHG funds Pastoral Supervision Sessions, offering a structured, confidential space where healthcare professionals can reflect on their experiences, process the psychological impact of their work,

and receive professional guidance and support.

These sessions are not clinical discussions but focus on staff well-being, allowing individuals to share their thoughts in a safe, non-judgmental environment. The aim is to help make sure that staff feel heard, valued, and supported, reinforcing their ability to continue delivering compassionate care without compromising their own emotional health.

Supporting the Schwartz Rounds

In addition to one-on-one supervision, FoRHG also funds monthly Schwartz Rounds, a recognised initiative designed to provide a structured forum for healthcare professionals to discuss the emotional and social challenges they face in their roles.

Unlike formal training or clinical debriefs, Schwartz Rounds focus on the human impact of healthcare, giving staff the opportunity to share their experiences, learn from each other, and strengthen their sense of team cohesion. These discussions help to reduce feelings of isolation, validate shared experiences, and create a culture of openness and mutual support within Roxburghe House.

To encourage participation, FoRHG provides lunches for attendees, helping make sure staff have the time and opportunity to engage fully in these reflective discussions without the pressure of clinical duties pulling them away.

Practical Support for Staff Wellbeing

FoRHG continued to recognise the commitment of the Roxburghe House team in practical, morale-boosting ways during 2025. Alongside support for supervision and reflective practice, the charity helped fund staff wellbeing through team-building and shared moments that bring colleagues together, including two away days at Lochter Activity Centre. We also supported regular refreshments and treats that staff and patients could enjoy, including weekly fruit deliveries, occasional fish and chip suppers, and a visit from Smoke and Soul in the autumn, bringing their Louisiana Deep South-style street food to Roxburghe House. Over the Christmas and New Year period, FoRHG provided seasonal refreshments and meals for those working through the holidays. The positive feedback from these initiatives has reinforced our intention to continue similar staff wellbeing and team support activities in 2026.

Being Seen

Visibility within the local community is essential for raising awareness of FoRHG's work and fostering ongoing support. In August, the charity proudly participated in the Celebrate Aberdeen parade for the second time. This annual event brings together charities, voluntary groups, and social enterprises to highlight the positive impact of organisations across the city. Around 30 FoRHG supporters and Friends joined the march along Aberdeen's Union Street, walking alongside 5,000 participants from over 130 organisations. The event was a fantastic opportunity to showcase the charity's work and connect with the wider community.

FoRHG also recognises that not all donors and supporters engage through social media, particularly among older generations.

To help make sure that everyone can stay informed and feel involved, the charity continues to provide physical newsletters alongside its digital presence. This commitment to inclusive communication helps make sure that all supporters, regardless of their preferred platform, can remain engaged with the charity's work.

If you would like to be added to the distribution list for our quarterly updates, please contact our Secretary on Secretary@FriendsofRoxburgheHouse.co.uk.

For those who do connect online, updates can be found here:

www.friendsofroxburghehouse.co.uk

Instagram: FriendsofRoxburghe

Facebook: /FriendsofRoxburghe

LinkedIn: Friends of Roxburghe House Grampian

Looking Ahead to 2026:

Review Themes, Risks, and Priorities

As Friends of Roxburghe House Grampian (FoRHG) looks towards 2026, we do so with a clear understanding of the financial and operational pressures facing NHS Grampian. FoRHG remains committed to supporting patients, families, and staff at Roxburghe House, but system-wide financial constraints can affect the pace of decision-making and delivery for projects, even where charitable funding is available.

Context within NHS Grampian

Audit Scotland's reporting during 2025 highlighted the scale of the financial challenge across NHS Scotland, including NHS Grampian. NHS Grampian was escalated to Stage 4 of the NHS Scotland Support and Intervention Framework* in



friends of Roxburghe House Grampian

OSCR Registered Charity SC009220

THANK YOU FOR MAKING A DIFFERENCE

The Trustees of Friends of Roxburghe House Grampian extend heartfelt thanks to everyone who supported us in 2025. Through fundraising, volunteering, and donations, you helped us improve comfort, dignity, and wellbeing for patients, families, and staff.

This year, your generosity enabled a transformational refurbishment of the Day Unit, including a new kitchen area, improved toilet facilities, and wider modernisation to make the space more welcoming and practical for daily use.

You also helped fund much-needed improvements to the garden paths, making outdoor areas easier and safer to access for patients, visitors, and the Roxburghe House team.

In addition, we renovated and upgraded the children's play area, adding gaming stations and new toys to help children feel more settled and occupied while visiting loved ones at Roxburghe House. We also continued to keep the children's library stocked, with books available for children to enjoy and take away.

Additionally, we continued our weekly deliveries of fruit, morning rolls, and pancakes for patients and staff, and supplied essential clothing and toiletries for patients who arrive unexpectedly. Your ongoing support improves lives at Roxburghe House every day. We are truly grateful for your continued generosity helping us make a difference to all patients, families and staff at Roxburghe House.

Contact us:
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Email: support@friendsofroxburghehouse.co.uk

[Extract from the Press and Journal on Wednesday January 7, 2026, page 40]

May 2025, reflecting concerns spanning financial sustainability, leadership and governance, and service performance. Alongside this escalation, NHS Grampian identified a projected £68 million overspend for 2025/26. The Scottish Government set a maximum overspend limit of £45 million for 2025/26, requiring additional savings and a continued focus on financial recovery planning.

These pressures have practical implications locally. Even when FoRHG is able to fund an improvement, NHS processes still apply around clinical governance, estates, procurement, health and safety, and ongoing operational capacity. This can mean longer lead times, more formal approvals, and a greater focus on projects that are straightforward to implement and that deliver clear benefit.

Against that backdrop, FoRHG's focus for 2026 will remain on support that has a direct impact for patients, families, and the ward and Day Unit teams, while continuing to work in step with NHS Grampian governance and delivery requirements.

Signs of progress in 2026

FoRHG enters 2026 with a clear pipeline of practical, deliverable improvements that build on the momentum of 2025. Several initiatives are already in discussion with Roxburghe House leadership and NHS colleagues, and are being progressed in line with the governance, estates, and procurement routes required within NHS Grampian. While timescales can be affected by wider system pressures, the charity's intent is to focus on improvements that deliver clear benefit and can be implemented sensibly and safely.

Why these projects matter

Across 2026, FoRHG's priorities remain rooted in patient and family experience, staff wellbeing, and the practical functioning of the unit. A consistent theme from 2025 is that targeted investment- when shaped with the Roxburghe House team - can materially improve comfort, dignity, and the sense of calm within the environment. For staff, wellbeing support and team cohesion are also important: a supported, resilient team is better able to sustain compassionate care in a demanding setting.

Planned approach

FoRHG will continue to progress projects through a structured approach: early engagement with the Roxburghe House management team; clear definition of need, scope and dependencies; confirmation of approvals required (clinical governance, estates, procurement, infection control, health and safety); and agreed delivery plans with responsible leads. The charity will continue its regular engagement with unit management through quarterly meetings, recognising that senior leaders often hold broad portfolios and that Roxburghe House forms only part of their operational responsibilities. We are grateful for their time and the progress achieved in 2025, and we look forward to continuing that partnership in 2026.

Staff team-building away days

Building on the success of the 2025 away days, FoRHG plans to continue supporting inclusive team wellbeing and team-building activities throughout 2026. Feedback from 2025 indicates that providing structured opportunities for staff to spend time together away from the clinical environment strengthens cohesion, supports morale, and contributes positively to retention and resilience.

Chapel refurbishment and development of a sanctuary space

Following the improvements achieved in 2025 - including the Day Unit and the children's play area - one area identified for sympathetic modernisation is the current chapel space. This is an important quiet area used for reflection, support and contemplation by patients, families and staff. The resident chaplain, Duncan Vickers,

has developed a proposal which the Board is considering positively. Subject to final scope, approvals and project planning, FoRHG aims to begin this work in the early part of 2026. Initial concepts include refreshing the space sensitively, incorporating a stained-glass feature, and repositioning the room as a sanctuary space, reflecting its inclusive role for all who use Roxburghe House.

TV, entertainment and digital connectivity

FoRHG recognises that the current patient entertainment system remains functional and provides a wide range of channels, but that the underlying technology is comparatively dated. During 2025, discussions progressed with Hospedia around moving to an upgraded service, with a view to expanding on-demand content and improving digital connectivity. This includes the potential to better support internet access and enable video calling, which can help patients stay connected with family and friends, including those who cannot easily visit in person. Discussions will continue through early 2026, with the ambition to secure the upgraded Hospedia service in the new financial year commencing April 2026, subject to commercial terms, technical feasibility and NHS approvals.

Building capacity for the future

FoRHG continues to grow in visibility and in the breadth of community fundraising activity, and the charity's ability to support events and maintain relationships depends on trustee capacity. The Board was delighted to appoint Marjorie Grant, who, with other Trustees, all of whom have been instrumental throughout 2025 as the charity's activity increased. Marjorie has represented FoRHG at a range of events and cheque presentations, strengthening community engagement and providing practical support at busy periods.

FoRHG remains mindful that trustees serve in a voluntary capacity, receive no remuneration, and balance trustee responsibilities alongside employment, caring responsibilities and other commitments. The Board is grateful for this contribution and does not take it for granted. During 2026, FoRHG aims to strengthen resilience by appointing additional trustees and widening the pool of support, particularly following the retirement of Gordon Robertson at the 2025 AGM. Recruitment will remain open and inclusive, with an interest in additional capacity and relevant skills including palliative care or a medical background, project management, corporate communications, and governance.

Legacy giving and financial sustainability

FoRHG's ability to fund both ongoing support and occasional larger improvements is underpinned by disciplined financial stewardship. The charity has benefited from legacies in recent years, which have helped to build capacity for larger projects and to provide greater financial resilience. In 2026, FoRHG will continue to promote legacy giving in a respectful and appropriate way, recognising that many supporters choose to give in memory of a loved one and wish to create a lasting impact.

FoRHG will also continue regular engagement with its Brewin Dolphin investment manager, Lynne Lamont, to review portfolio performance, risk exposure and liquidity, and to confirm that investment strategy remains aligned with the charity's anticipated funding commitments and reserves needs. This supports the Board's ability to plan responsibly for both routine expenditure and larger projects.

Continuing our commitment to NHS staff

FoRHG will continue to work closely with Roxburghe House leadership to prioritise support that makes the greatest difference to patient care and staff wellbeing. This will include maintaining the cadence of quarterly meetings with unit management, while remaining responsive to urgent or time-sensitive needs as they arise.

FoRHG also expects to continue supporting staff wellbeing initiatives across 2026, including inclusive team-building activity where it provides value for morale and cohesion. In addition, FoRHG anticipates continued strong community participation in core fundraising activity, including the KiltWalk, where a number of supporters have already signed up for 2026.

Strategic growth and governance

During 2026, FoRHG will maintain a strong focus on governance and oversight as activity levels continue to grow. Priorities include: maintaining clear approval and decision-making processes; keeping key policies and role descriptions up to date; strengthening volunteer and event support where possible; and improving how the charity captures and reports impact across funded items and supported projects. This will help FoRHG continue to demonstrate transparency and value to members, donors and partners.

Conclusion

In 2026, FoRHG will prioritise funding and support that improves comfort and experience for patients and families, strengthens staff wellbeing, and enhances the Roxburghe House environment. The charity will progress work through appropriate NHS governance routes, continue disciplined financial oversight, and build trustee capacity to support growing community activity.

Achievements and performance in 2025

During the year, FoRHG continued its purpose to support the on-going care and protect the welllbeing of patients under the supervision of the Roxburghe House Grampian Clinical Team by funding projects and services as set out in this report.

A year in review

A month-by-month snapshot of what we did and what we funded.

January and February

We met supporter Trisha Davidson who shared her story with us, recognising the impact of her annual Strawberry Tea events in Keith and other community fundraising, which she chose to support Friends of Roxburghe House Grampian in memory of her brother, Neil, who was cared for at Roxburghe House. Together, Trisha and her community have raised more than £113,000, and we're grateful to her and everyone who has backed her efforts over many years.

Trisha Davidson raised £7,661 for Friends through a Christmas party night held in memory of her brother Neil, supported by a strong volunteer group in Keith and the surrounding area. Then in June her Strawberry Tea weekend raised another £11,840.

March and April

Bird tables and wildlife support

In March we added bird tables and wildlife feeding points across the gardens, alongside a regular supply of seed, peanuts and fat balls. Patients and families often spend time outdoors when the weather allows, and small touches like this help create a calmer, more natural space to sit, talk and take a break.



Yogi's visit

We also welcomed visits from therapy dogs, including Yogi, Cindi and Buttercup, which brought comfort and conversation across the unit.



Fish and Chips (and a deep-fried Mars bar)

Once again, the Carron, a local favourite, served up fish suppers several times in 2025 to staff, patients and volunteers – all funded by Friends.



Easter treats and an Easter themed display cabinet

In April we received donations of Easter eggs and seasonal treats, which we shared with patients and the Roxburghe House team across the ward and day unit.

High Kicks for Friends

The Aberdeen Kilt Kickers Square Dance Club and their incredibly generous donation of nearly £3,000 was received in Spring. Their support makes a tangible difference to patients and their families at Roxburghe House.

Party night!

Milla Roy, a newly qualified nurse with a strong connection to Roxburghe House through a three-month placement during her RGU nursing degree (November 2023 to February 2024), organised a fundraising evening at the Douglas Hotel in April and raised over £7,000 for Friends of Roxburghe House. Now a staff nurse with NHS Grampian, Milla said her time at Roxburghe House shaped her career ambitions and showed her how patient-centred care, time, and comfort can change the experience for patients and families.



May

Bowling fundraiser

We've been bowled over by the generosity of Aberdeen Bowling Club and their patrons throughout 2025. Their coffee morning and community open day last month was a huge success, raising an amazing £1,100.



International Nurses Day

We also celebrated International Nurses Day at Roxburghe House. It's marked around the world every May 12, the anniversary of Florence Nightingale's birth, and another opportunity to change the Cabinet display. Trustee, Anne Brown's artistic creations are now legendary.





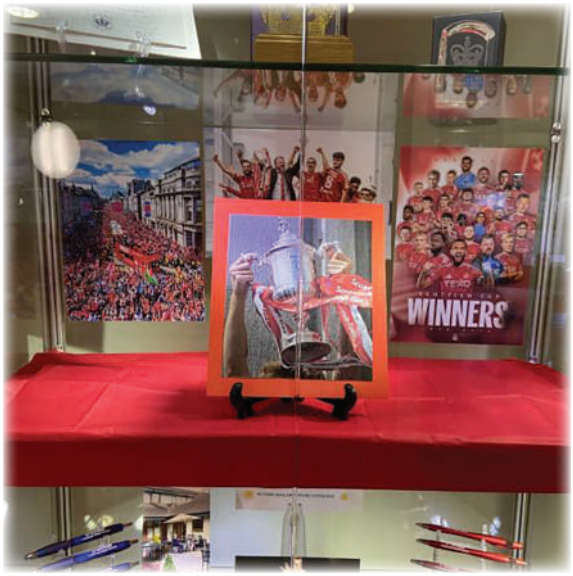
Call the police

In May, Anne Beveridge and Gordon Robertson called in the reinforcements, with our Police Scotland rugby team friends shifting 20 bags of bark and refreshed the roundabout with lovely white stones. First impressions do count.



Scottish Cup winners' celebration

In May we marked Aberdeen FC's cup success with small red touches around the unit, sharing some of the city's celebration with patients,







families, staff and volunteers. Supporters marked the win with a Roxburghe House themed cake, bringing a bit of local joy into the day. And the display cabinet turned red for a week! Small moments like this matter for patients, families and staff.

A Scoop of Comfort: Mackie's Ice Cream for Patients

In May 2025, Mackie's of Scotland began donating tubs of ice cream for patients to enjoy on a regular fortnightly basis. Mackie's is a well-known local business, producing ice cream on their family farm in Aberdeenshire using fresh milk and cream, and their ongoing support has been a really welcome addition to the patient "treats" we have funded for a number of years. We are very grateful to Mackie's for this continued corporate gift in kind, which helped bring a simple bit of comfort and normality to patients and families at Roxburghe House.

June

Day out at Lochter

In June, Friends of Roxburghe House Grampian funded two team-building days for Roxburghe House nurses at Lochter Activity Centre in Aberdeenshire, giving staff time to switch off and spend time together away from the unit. The nurses took part in activities including the climbing wall, a shooting challenge and an electric segway course, with feedback from the team highlighting how much they enjoyed the break and the chance to reconnect.





KiltWalk fundraiser - our biggest ever yet

In June, our highest ever number of over 70 fundraisers took part in the Aberdeen KiltWalk, and a few weeks later, four walkers completed the Dundee KiltWalk, helping raise over £60,000 for Friends of Roxburghe House Grampian. We are grateful to everyone who walked, volunteered and donated, and to the wider community who backed the teams.

Edinburgh Marathon fundraiser

Nathan Rankine ran the Edinburgh Marathon 2025 in support of Friends of Roxburghe House, raising over £2,000 and far exceeding his original £250 target. Inspired by the care his grandpa received at Roxburghe House in 2019, Nathan followed a 16-week training plan from February, covering more than 600 km, and completed the race in 3:59:51 despite mixed conditions on the day.







Bhoidheach, Carn an t-Sagairt Mòr, Cairn Bannoch and Broad Cairn). And then the big one: Ben Nevis.

By the end of July, Gareth had raised £2,200, including gift aid - a fantastic sum. The effort behind it was inspiring: long distances, big climbs, and repeated commitment over time - all driven by remembrance and a clear desire to give something back to Roxburghe House.

New Trustee appointed

Summer also saw one of our volunteers, Marjorie Grant take on an extra hat and was appointed as a Trustee for the charity. Marjorie is often seen on tea and coffee duty at the Coffee bar, but now she brings new experience to our Board and has worked tirelessly supporting donors and fundraisers. Pictured one the left, with Anne Brown, fellow Trustee.



July

In June the Carron Fish Bar were back once again to provide a chip shop lunch for the Roxburghe House team, which was warmly received by staff and volunteers.

Gareth Mackie's Munro fundraising challenge

Over several months in 2025, shipping controller Gareth Mackie took on a series of tough hill days in memory of his dad, raising funds for Roxburghe House along the way. One of his standout routes was the White Mounth Circuit - a demanding 29 km day with around 1,228 m of ascent, taking in five Munros (including Lochnagar, Carn a' Choire







August

New patio furniture for patient and family spaces

We bought new patio furniture for the seating areas outside patient rooms, and colleagues from Police Scotland helped assemble and set it up quickly.



Celebrate Aberdeen

On August 23, once again, Friends took part in Celebrate Aberdeen and met supporters across the city's third sector. A big thank-you to everyone who gave time, energy and encouragement on the day.

October

Smoke and Soul staff BBQ

Smoke and Soul visited with BBQ food for the Roxburghe House team. Friends used funds raised by Angie Mutch as part of her fundraising in memory of her friend Coreen to treat the team.

Children's play area mural

In October 2025, FoRHG supported a further upgrade of the children's play area at Roxburghe House to make the space brighter, more welcoming, and more usable for families.

This included painting, new flooring and electrical works, plus a large wall mural that now creates a strong visual focal point and adds colour and warmth to the room. We also funded a range



of new toys and resources, including role-play furniture and equipment, seating, storage, a football table, and books, helping staff offer children more choice and better ways to play, talk, and take a break during difficult visits.

Alongside this, we funded a gaming trolley through The Rocking Gaming Charity, which has already proved valuable for longer-stay patients; feedback from the team noted it helped one inpatient cope with time in hospital by providing a positive distraction and keeping his mind off other things.









More activity in the garden

In October, we pressed on with plans for spring in the Roxburghe House garden, transforming the lower section so our volunteers could plant bulbs for next year. MN Stewart generously donated 40 tonnes of topsoil, and Braeside Developments, led by Mike Reynolds, provided machinery and time to move, spread and level it properly. Gardening volunteer Anne Beveridge was there on the day, alongside Friends board member Sam, helping get everything ready for the next phase of planting.

Ithaca Energy volunteering and support

Also in October, two teams from Ithaca Energy returned to Roxburghe House to support our regular Thursday gardening volunteers, pitching in with painting, weeding, bulb planting and clearing a woodland path to improve access and the outdoor space. Across 2025, Ithaca colleagues contributed close to 200 hours of volunteer time and donated over £40,000, with the partnership also recognised when Ithaca Energy won Neighbour of the Year at the Offshore Energies UK Awards. We're grateful to every member of the Ithaca team who has given their time, energy and support. Every contribution that helps improve the outdoor space for patients, families and staff.

November

Garden path accessibility improvements

In November, Friends of Roxburghe House Grampian funded a £17,700 upgrade to key garden paths at Roxburghe House, with new surfaces laid in early December. The improved paths make the outdoor space easier to access and use for patients, visitors and staff throughout the year. We're grateful to everyone involved in delivering the work, with particular thanks to Phil at Tarmac Aberdeen and Mikey at Braeside Developments for their support in getting it done.





[Reverend Duncan Vickers, Chaplain at Roxburgh House]

Sinclairs 50th Anniversary Charity Ball

In November 2025, Sinclairs marked its 50th anniversary with a charity ball that raised £40,021 in support of Cara Baxter's Legacy. Funds were shared between CLAN Cancer Support and Friends of Roxburghe House Grampian, recognising the part both charities play in supporting patients and families across our region.

The cheque presentations took place following the event, with £27,000 donated to CLAN Cancer Support and £13,021 donated to Friends of Roxburghe House Grampian. We are grateful to Sinclairs, their team, and everyone involved in organising, donating, and attending. The evening combined strong community support with generous fundraising and made a meaningful contribution to our work during 2025.

December

Annual Carol service

Our annual carol service brought supporters together to reflect, remember and raise funds. Thank you to everyone who attended, performed or helped behind the scenes. Fine singing was rewarded with teas, coffees and biscuits afterwards.

Christmas support for patients, staff and volunteers

At Christmas we provided gifts for patients on the ward and in the day unit, plus support for staff and volunteers. This included pamper packs and cosy items, a hamper for the day unit team, Christmas vouchers for staff, and boxes of sweets and chocolates for volunteers.

Harbro Charity Christmas Lunch

Harbro's Charity Christmas Lunch brought the farming and wider agricultural community together again and raised an outstanding £45,000 for Friends of Roxburghe House Grampian, in memory of Cara Baxter and Shona Hay. With support from customers, local businesses and professional firms, plus generous donations of auction and raffle prizes, it was a real show of what people can do when they pull together at a busy time of year. Since the lunch began four years ago, it has now raised over £100,000, and we're hugely grateful to everyone involved for backing Roxburghe House in such a meaningful way.





The Day Unit refurbishment

As part of our ongoing commitment to improving the patient environment, the charity funded a major refurbishment of the Roxburghe House Day Unit during the year. This included a full upgrade of flooring throughout the unit, new lighting and electrical fittings, and significant joinery work to replace tired kitchen areas, worktops, and storage. We also supported important improvements to the toilet and washroom facilities, including the installation of new accessible fittings and integrated plumbing systems. The work has modernised key spaces used by patients and staff every day, creating a cleaner, safer, and more welcoming setting for care to take place. We funded operator chairs for the Day Unit, a large Samsung TV and other equipment, furniture and fixtures to support patient comfort and activities.

The smaller things that made a difference in 2025

Alongside the major projects covered elsewhere in this Trustees' Report, Friends also funded a wide range of practical "day-to-day" items at Roxburghe House during 2025. These were often modest purchases, but staff feedback shows they made a real difference to dignity, comfort, and how smoothly the unit runs.

Patient and family comfort, dignity and mobility

We supported items that help patients feel more comfortable and help families at difficult moments. This included memory boxes, hand-held fans used to help manage breathlessness, and two walking frames that allow patients to trial the right support before buying. We also funded replacement foam for a specialist Oska mattress, extending its usable life after damage, and small but thoughtful items such as jewellery pouches, which the team uses when returning personal items to families - families have specifically commented on how much they appreciate this.

Making spaces calmer and more welcoming

The team also asked for items that improve the environment and the feel of the building. We funded blinds for the wellbeing/serenity room to give staff privacy, artificial plants and cushions to soften clinical areas, and seasonal decorations that patients and visitors repeatedly remarked made the unit feel warmer and more cared for.

Practical improvements for staff, volunteers, and everyday operations

Several funded items were about helping the ward function better: replacement computer chairs for nursing staff, doctors and the artists' room (staff

said their backs were “already thanking” them), clearer door signage to help patients and visitors find their way, and printer toner to get the nurses’ station printer running again.

We also funded white line painting in the car park, which has reduced double-parking and improved access, including around the ambulance area. Where delivery lead times affected plans (for example, wheelchairs and volunteer uniforms),



the intention remained the same: to support safe, consistent care and a well-supported volunteer presence.

Training and wellbeing for the team

Beyond the courses already covered elsewhere, we funded places at a palliative and end-of-life care network conference (staff found it beneficial because it covered a wide range of issues),



plus specialist training linked to therapies and symptom support. We also covered catering and refreshments for the Ruth Strauss Foundation “No Conversation Too Tough” training delivered at Roxburghe House; it was oversubscribed, attended by around 20 health professionals per day, and feedback was very positive, with refreshments also appreciated. And, on the morale side, we continued to back small “thank you” moments for the team - an ice cream van visit, and modest support for staff leaving events - because staff told us these gestures genuinely lift spirits in a demanding environment.

Thanks and remembrance

Our gratitude

We thank every fundraiser, volunteer, donor and partner organisation that supported Friends of Roxburghe House Grampian during 2025.



In memory of Peter Clark

We were saddened by the death of Peter Clark in December 2025, a former long-serving Treasurer of Friends of Roxburghe House Grampian and a dedicated supporter of the charity. We extend our sincere condolences to his wife Rosemary, who has also volunteered at Roxburghe House for many years, and to all their family.

Structure, Governance and Management

In June 2015, FoRHG converted to a Scottish Incorporated Charitable Organisation (SCIO). The Charity is registered with OSCR as a Scottish Charity with Scottish Charity number SC009220.

FoRHG maintains robust governance and management practices in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, and other relevant regulations. The Board of Trustees oversaw the charity's operations, ensuring transparency, accountability, and adherence to legal and regulatory requirements. The following details highlight the key aspects of the charity's governance and management during the reporting period:

Board of Trustees

The Board of Trustees played a pivotal role in overseeing FoRHG's operations and strategic direction. Comprising individuals with diverse expertise, the Board met regularly to discuss and make decisions on key matters, including financial oversight, risk management, and the review of charitable activities.

Compliance with Regulatory Framework

FoRHG remained committed to compliance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, and relevant regulations. The charity's governance framework, including the constitution which is currently under review to ensure alignment with legal requirements, and remains fit for purpose in the evolving environment in which FoRHG operates, with any necessary updates reviewed and brought to the AGM in 2024.

Risk Management

A comprehensive risk management framework is in place, overseen and managed by the Board. FoRHG identified, assessed, and mitigated risks to protect the charity's assets and reputation. Regular risk assessments informed strategic decisions, allowing the charity to adapt proactively to changing circumstances.

Financial Oversight

The Treasurer, an experienced financial professional, provides diligent oversight of FoRHG's financial affairs. Detailed financial reports, including income, expenditure, and balance sheets, are regularly reviewed, and discussed at Board meetings.

Annual Governance Review

A comprehensive annual governance review is conducted, assessing the effectiveness of the governance structure and practices. The review included feedback from Trustees, overseen by our legal representative on the Board, and an assessment of the charity's adherence to its governing documents. Identified improvements were implemented to enhance governance efficiency.

FoRHG's governance and management practices reflect a commitment to excellence and adherence to established standards. The charity's leadership, under the guidance of the Chairman and its Board of Trustees, ensures that FoRHG operates with integrity, transparency, and a focus on achieving its charitable objectives.

The Trustees who served during the year and up to the date of signature of the financial statements were:

- Barbara Manson (Chairman)
- Ian Mackie (Treasurer)
- Ryan Fox (Secretary)
- Anne Brown
- Gordon Robertson (retired March 2025)
- Fiona Leslie
- David Sam Harris
- Marjorie Grant (co-opted on 1 April 2025)
- Frances MacIvor* (Ex-Officio)
- Dr Lucy Cogdell* (Ex-Officio)

** The ex officio trustee role is held by the post-holder from time to time of Unit Manager, Roxburghe House, NHS Grampian by virtue of NHS employment. The ex officio trustee does not have a vote at the AGM.*

Dr Lucy Cogdell, a Consultant at Roxburghe House is a Trustee, representing the Clinical Team.

At the 2024 Annual General Meeting, Trustees were elected to serve three-year terms. Trustees will no longer be required to step down at each AGM for re-election. Instead, only those whose terms have ended or any new nominees will stand for election. For the 2026 AGM, this means that only Trustees whose terms are expiring, along with any new candidates put forward, will be up for election.

The Charity Trustees must elect a Chairman, Treasurer, and Secretary from among themselves.

The Board of Trustees has authority to appoint others to the Board as and when deemed necessary.

The Consultant acts as a Charity Trustee (ex officio) but shall have no vote at the Annual General Meeting.

The Senior Charge Nurse, Deputy Service Manager, Unit Chaplain, and are invited to attend meetings, as are other representatives of the Trust from time to time.

There is a minimum of four Board meetings each year. In 2025 there were seven (2024 - 7) meetings.

The Treasurer is required to make such reports on the financial position of the Charity as may be required by the Board of Trustees. Control of administration and finance is the responsibility of the Board of Trustees who report to the members annually at the Annual General Meeting, or at other times if considered necessary.

Financial Review for the Year Ended 31 December 2025

FoRHG remains committed to financial transparency and sustainability. This section of the Trustees' Report summarises the charity's financial performance for the year ended 31 December 2025, highlighting key income sources, expenditure, and movements in funds. The full financial statements, including supporting disclosures, appear in the notes to the accounts (including Notes 3 to 5).

Income Overview

Total income for 2025 was £699,248 (2024: £524,095; 2023: £208,165). The increase in 2025 reflects a combination of strong donations and legacies, together with steady investment income.

FoRHG's income streams continue to include individual donations, in-memory giving, corporate support, community fundraising, legacies, and investment returns. While legacy income has strengthened reserves in recent years, it remains inherently variable, so the Trustees continue to

develop recurring and community-based income alongside careful stewardship of investments.

Total donations and gifts (including Gift Aid) in 2025 were £377,291 (2024: £256,943). This includes:

- Donations and gifts: £375,593 (2024: £253,666)
- Tax recoverable on donations and gifts (Gift Aid) : £1,698 (2024: £3,277)

FoRHG continues to take a long-term approach to investment management, balancing income generation with capital preservation.

Coffee Bar and promotional sales

The Coffee Bar continues to provide refreshments for patients, visitors and staff, supported by volunteers. Barista-style drinks remained available during 2025 and continued to be well used. The intention is for the Coffee Bar operation to be broadly cost-neutral over time, while still keeping refreshments accessible. Promotional merchandise and small-scale sales also continue to support awareness and engagement.

Other trading activities in 2025 were £(648) (2024: £876).

Expenditure Overview

Total expenditure for 2025 was £313,203 (2024: £166,796; 2023: £321,144). The year included a higher level of operational and project activity, with significant investment in patient and family environments and continued support for staff and volunteers.

Expenditure is split as follows:

- Raising funds: £14,409 (2024: £11,643)
- Charitable activities: £298,794 (2024: £155,153)

Key Areas of Spending

FoRHG's spending is focused on practical support that improves experience and wellbeing for patients, families, and the Roxburghe House team, alongside the services and resources that help the unit operate with warmth and dignity.

Patient, family, and volunteer support includes:

- Hospedia TV service: £9,041 (2024: £8,217)
- Weekly fresh flowers: £2,924 (2024: £2,889)
- Volunteer transport costs: £1,402 (2024: £1,927)
- Patient comforts and wellbeing items: £7,183 (2024: £3,528)
- Weekly fruit provision: £3,624 (2024: £336)
- Ice cream / small treats: £1,077 (2024: £1,378)
- The Bread Guy (butteries and pancakes): £675 (2024: £349)

Day Unit and patient-focused activity:

- Day Unit refurbishment: £85,506 (2024: £525)

This reflects the scale of support provided during the year, including equipment, activities, and improvements that enhance comfort, engagement and the overall environment.

Equipment and facilities:

- Equipment purchased: £38,646 (2024: £10,012)
- Equipment maintenance and repairs: £3,945 (2024: £5,038)

These costs include practical upgrades and replacements that improve the day-to-day experience for patients and staff.

Garden and outdoor space:

- Garden and birds: £22,353 (2024: £2,685)

This includes the charity's continued focus on maintaining and improving outdoor spaces and encouraging wildlife activity, supporting the garden as a therapeutic environment.

Staffing support, development, and engagement:

- Donation towards staff salaries (included within grant funding): £71,701 (2024: £80,954)
- Staff events: £5,641 (2024: £-)
- Education scholarship: £1,453 (2024: £6,528)

FoRHG continues to fund and support initiatives that help staff wellbeing, development, and retention in demanding roles.

Governance and support costs include:

- Audit fees: £10,200 (2024: £10,800)
- Website: £1,936 (2024: £1,800)
- Fundraising costs: £5,848 (2024: £5,212)
- Promotional products: £5,014 (2024: £3,448

Grants Payable:

- Total grants payable in 2025 were £79,592 (2024: £93,556), including:
- NHS Grampian: £25,400 (2024: £36,460)
- Grampian Hospitals Art Trust: £52,739 (2024: £50,568)
- Grants to individuals: £1,453 (2024: £6,528)

Net Movement in Funds

FoRHG recorded net gains on investments of £106,505 (2024: £50,525). Overall, the net movement in funds for the year was £492,550 (2024: £407,824).

Fund balances increased from £1,815,762 at 1 January 2025 (2024: £1,407,938) to £2,308,312 at 31 December 2025 (2024: £1,815,762).

Reserves Policy

FoRHG maintains reserves to support:

1. Ongoing patient, family, volunteer and staff support initiatives.
2. Planned improvement projects, including larger refurbishments and equipment upgrades.
3. Flexibility to respond to urgent needs or opportunities that arise during the year.
4. Financial resilience in periods where fundraising or legacy income is lower than expected.

While recent years have benefited from legacies, the Trustees continue to take a prudent approach to commitments, recognising that legacy receipts can vary significantly from year to year.

Risk Management

The Trustees keep the charity's key risks under review and manage these through regular reporting, governance oversight, and appropriate policies and controls. The principal risks include:

Income variability and concentration risk

A material proportion of income can arise from legacies, which are unpredictable. The Trustees mitigate this through careful budgeting, maintaining reserves, and supporting a broad fundraising pipeline.

Investment risk

Market volatility can affect investment values and income. The Trustees mitigate this through professional investment management, regular performance reviews, and a long-term strategy aligned with the charity's risk appetite.

Delivery and dependency risk (working within NHS settings)

Many projects depend on approvals, access, and operational capacity within the NHS environment. The Trustees manage this through ongoing engagement with Roxburghe House leadership, phased planning for larger works, and focusing funding on items with clear benefit and feasible delivery routes.

Operational and compliance risk

The charity must meet regulatory duties (OSCR, charity law, reporting, data protection). The Trustees mitigate this through appropriate internal controls, external professional support where needed, and periodic review of governance documentation.

Reputational risk

As a charity working closely with patients, families and clinical teams, FoRHG's reputation depends on appropriate tone, confidentiality, and responsible communication. The Trustees manage this through clear approval processes for communications and a focus on dignity and respect in all reporting.

Governance and capacity risk

Trustees serve on a voluntary basis and capacity can be stretched during periods of high activity. The Trustees mitigate this through role sharing, trustee recruitment planning, and administrative support.

Disclosure of Information to Auditors

Each of the Trustees has confirmed that there is no information of which they are aware that is relevant to the audit, but of which the auditor is unaware. They have also confirmed that they have taken appropriate steps to identify any relevant information and to establish that the auditor is aware of that information.

The Trustees' Report was approved by the Board of Trustees on 4 March 2026.

Barbara Manson, Chairman
Trustee
4 March 2026

Statement of Trustees' Responsibilities For the Year Ended 31 December 2025

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

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that 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;

- make judgements 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 sufficient 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.









Independent Auditor's Report to the Trustees of Friends of Roxburghe House Grampian

Opinion

We have audited the financial statements of Friends of Roxburghe House Grampian (the 'Charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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 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

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 Charity'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 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 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

Independent Auditor's (Continued) Report to the Trustees of Friends of Roxburghe House Grampian

- 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.

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 statement of Trustees' responsibilities, the Trustees 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 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 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 the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion

Independent Auditor's (Continued) Report to the Trustees of Friends of Roxburghe House Grampian

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, and control environment;
- results of our enquiries of management;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud and irregularities. Income recognition, valid expenditure in line with the objectives of the charity and related party transactions were key areas of focus. In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements, such as tax legislation and relevant charities acts.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These include laws and regulations pertaining to employment.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

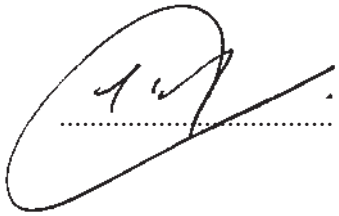
Independent Auditor's (Continued) Report to the Trustees of Friends of Roxburghe House Grampian

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://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. 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.



For and on behalf of A.J.B. Scholes Ltd,
Statutory Auditor
Chartered Accountants

8 Albert Street
Kirkwall
Orkney
KW15 1HP

Date: 4 March 2026

A J B Scholes Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companie Act 2006.

Statement of Financial Activities Including Income and Expenditure Account For the Year Ended 31 December 2025

	Notes	2025 £	2024 £
Income and endowments from:			
Donations and legacies	3	**655,390**	488,927
Other trading activities	4	**(648)**	876
Investments	5	**44,506**	34,292
Total income		**699,248**	524,095
Expenditure on:			
Raising funds	6	**14,409**	11,643
Charitable activities	7	**298,794**	155,153
Total expenditure		**313,203**	166,796
Net gains / (losses) on investments	13	**106,505**	50,525
Net movement in funds		**492,550**	407,824
Fund balances at 1 January		**1,815,762**	1,407,938
Fund balances at 31 December		**2,308,312**	1,815,762

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Balance Sheet
As at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investments	13		**1,770,444**		1,241,229
Current assets					
Stock		**3,145**		2,720	
Debtors	15	**82,652**		24,505	
Cash at bank and in hand		**550,668**		564,781	
Total current assets		**636,465**		592,006	
Creditors: amounts falling due within one year					
Creditors	16	**(98,597)**		(17,473)	
Net current assets			**537,868**		574,533
Total assets less current liabilities			**2,308,312**		1,815,762
Income funds					
Unrestricted funds - general			**2,308,312**		1,815,762

The financial statements were approved by the Trustees on 4 March 2026

Ian Mackie

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Ian A Mackie,
Trustee

Statement of Cash Flows
For the Year Ended 31 December 2025

	Notes	2025	2024
		£	£
Net cash generated / (used) in operating activities	18	**364,101**	354,137
Cash flows from investing activities			
Interest received		**29**	3,127
Investment income received		**44,477**	31,165
Purchase of Fixed asset investments		**(828,181)**	(385,746)
Proceeds from disposal of Fixed asset investments		**405,461**	319,759
Cash generated / (used) in financing activities		**(378,214)**	(31,695)
Increase / (Decrease) in cash at bank and in hand in the year		**(14,113)**	322,442
Cash and cash equivalents at the beginning of the year		**564,781**	242,339
Cash and cash equivalents at the end of the year		**550,668**	564,781

Analysis of cash and cash equivalents

Cash in hand	**3,244**	480
Cash at bank (35 day notice account)	**-**	-
Cash at bank (available on demand)	**547,424**	564,301
Total cash and cash equivalents	**550,668**	564,781

Notes to the Financial Statements
For the Year Ended 31 December 2025

1 Accounting policies

Charity information

Friends of Roxburghe House Grampian is a registered Scottish Charitable Incorporated Organisation (SCIO) governed by a written constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is 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 financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

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

Donations are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

The charity is exempt from corporate tax on its charitable activities.

In accordance with the Charities SORP FRS102 the general volunteer time of the members of the Friends is not recognised.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled conditions attaching to that grant are outside of the control of the Trust.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents 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.

1.8 Financial instruments, investments and bank

Financial instruments include investments and cash at bank. Investments are measured at the year end based on the market value of shares. Cash at bank and at hand is classified as a basic financial instrument and is held on demand.

1 Accounting policies (Continued)

1.9 Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

	Notes	2025	2024
		£	£

3 Donations and legacies

Donations and gifts	**377,291**	256,943
Legacies receivable	**278,099**	231,984
Total donations and legacies	**655,390**	488,927

Donations and gifts

Donations and gifts	**375,593**	253,666
Tax recoverable on donations and gifts	**1,698**	3,277
Total donations and gifts	**377,291**	256,943

4 Other trading activities

Shop income		
Total other trading activities	**(648)**	876

5 Investments

Income from listed investments	**44,477**	31,165
Interest receivable	**29**	3,127
Total investments income	**44,506**	34,292

	Notes	2025	2024
		£	£

6 Raising funds

Fundraising and publicity - Support costs	**6,009**	5,213
Investment management	**8,400**	6,430
Total raising funds	**14,409**	11,643

7 Charitable activities

Operational costs	**219,202**	61,597
Grant funding of activities	**79,592**	93,556
Expenditure on charitable activities includes £10,200 (2024: £10,800) charged by the auditor for audit services.	**298,794**	155,153

8 Description of Activities

Supporting Roxburghe House (Grampian)
Provision of support to NHS Grampian Charity, (formerly Roxburghe House Grampian Charitable Trust)

Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2025

	Notes	2025	2024
		£	£

9 Grants payable

Grants to institutions:		
NHS Grampian	**25,400**	36,460
Grampian Hospitals Art Trust	**52,739**	50,568
Total grants to institutions	**78,139**	87,028
Grants to individuals	**1,453**	6,528
Total grants payable	**79,592**	93,556

10 Trustees

No member of the board of trustees received remuneration during the period. Payments made to trustees during the period related to reimbursement for items purchased on behalf of the charity.
There were no donations made by the trustees during the period.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	**-**	-

There are no employees (2024 - £Nil) and no employees received remuneration for their services (2024 - £Nil).

12 Net gains/ (losses) on investments

Revaluation of investments	**82,999**	44,379
Gain/(loss) on sale of investments	**23,506**	6,146
Total net gains/(losses) on investments	**106,505**	50,525

	Notes	2025	2024
		£	£

13 Fixed asset investments

Listed investments (cost or valuation)		
At 1 January 2025	**1,241,229**	1,130,863
Additions	**828,181**	385,746
Valuation changes	**82,999**	44,379
Disposals	**(381,965)**	(319,759)
At 31 December 2025	**1,770,444**	1,241,229
Carrying amount		
At 31 December 2025	**1,770,444**	1,241,229

Fixed asset investments revalued

The listed investment cost value at 31 December 2025 is £1,598,982 (2024 - £1,102,787).

All investments held are listed UK securities.

Material holding in investment portfolio, investment in individual entities held at 31 December 2025 which are over 5% of portfolio by value are:

McInroy + Wood Income Fund - Market Value £402,898 (2024: £394,334)
Brewin Dolphin Limited manages a portfolio of investments with a market value of £1,367,164 (2024: £846,895)

14 Financial instruments

Carrying amount of financial assets - Instruments measured at fair value through profit or loss	**2,279,021**	1,796,450
Total financial instruments	**2,279,021**	1,796,450

15 Debtors

Other debtors	**6,214**	6,085
Prepayments and accrued income	**76,438**	18,420
Total debtors	**82,652**	24,505

	Notes	2025	2024
		£	£

16 Creditors: amounts falling due within one year

Accruals and deferred income	**98,597**	17,473
Total creditors	**98,597**	17,473

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Reconciliation of net movement in funds to net cash flow from operating activities

Net movement in funds	**492,550**	407,824
Adjustments for:		
Net gains / (losses) on investments	**(106,505)**	(44,379)
Interest received	**(29)**	(3,127)
Investment income received	**(44,477)**	(31,165)
(Increase) / Decrease in stock	**(425)**	10
(Increase) / Decrease in debtors	**(58,148)**	11,245
Increase / (Decrease) in creditors	**81,135**	13,729
Net cash generated / (used) in operating activities	**364,101**	354,137