



**Annual Report and Audited Financial Statements  
for the Year Ended 31 December 2024**

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

Charity registration number SC009220 (Scotland)



## Legal and Administrative Information

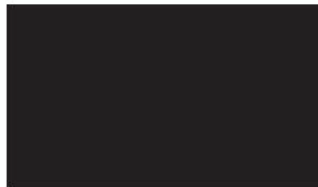
### Trustees



### Charity number (Scotland)

SC009220

### Principal address



### Auditor

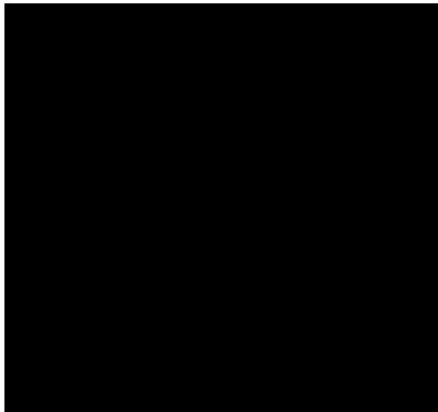
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### Bankers

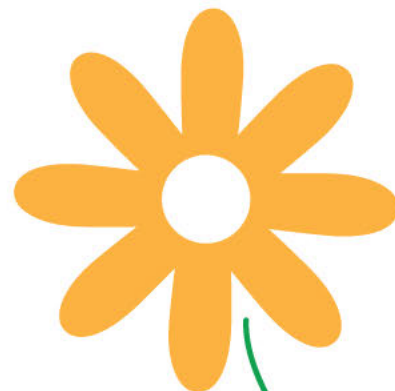
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Contents	Pages
Trustees' report	3 - 20
Statement of Trustees' responsibilities	21
Independent auditor's report	22 - 24
Statement of financial activities	25
Balance sheet	26
Statement of Cash Flows	27
Notes to the financial statements	28 - 34



## Trustees' Report

### For the Year Ended 31 December 2024



#### Introduction

The Trustees present their annual Report and Financial Statements for Friends of Roxburghe House Grampian (FoRHG, Friends) for the year ended 31 December 2024. 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

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

#### Achievements and Performance in 2024

Friends of Roxburghe House Grampian (FoRHG) reinforcing its commitment to enhancing the patient and staff experience at Roxburghe House. The charity continued to provide financial support, volunteer support, and direct funding of essential services to

ensure that patients, their families, and NHS staff had access to the best possible care and support.

A significant milestone this year was the retirement of [REDACTED] who had served as Secretary for many years. [REDACTED] played a crucial role in organising the flower team, introducing promotional merchandise, and ensuring that FoRHG's presence was felt across the wider community. Her departure marks the end of an era, but her legacy continues with the appointment of [REDACTED] who stepped into the role in 2024.

#### Supporting the Work of NHS Volunteers at Roxburghe House, Grampian

Volunteers remain an integral part of daily operations at Roxburghe House, contributing to the smooth running of services and offering support to patients and staff alike.

#### 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 this year was in the coffee bar, which remained open seven days a week



## Trustees' Report

### For the Year Ended 31 December 2024



throughout 2024. Volunteers covered most shifts, offering free tea and coffee to patients, visitors, and NHS staff. In mid-2024, the charity invested in a commercial-grade coffee machine, allowing volunteers to make mochas, lattes, hot chocolates, and more. These new drinks were available for a modest donation, adding an extra layer of service and a small source of funds to support the charity's other initiatives.

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 offers a structured 12-week programme for individuals receiving palliative care, providing regular medical and therapeutic support without the need for inpatient admission. Patients can attend the Day Unit sessions, drop-in art sessions, and, where possible, participate in seasonal activities such as the Christmas party.

FoRHG funded:

- Christmas food and presents, helping to make the festive season inclusive for all attending the Day Unit.
- The salaries of the writer and artist in residence, allowing patients to engage in creative expression and therapeutic activities.

For many, these sessions provide valuable opportunities for creative engagement and structured activities alongside their medical care, contributing to overall well-being.

#### Children's Library: Supporting Families Through Grief

In 2024, Friends of Roxburghe House Grampian (FoRHG) funded the purchase of books and a dedicated bookshelf to support younger children of patients in the ward. These books are provided free of charge to families who need them.

Younger patients in the unit often have young children who struggle to understand what is happening to their parent or close relative as they reach the final stages of life. For these children, grief is complex, and they need age-appropriate ways to process emotions, ask questions, and find comfort.

The books cover themes such as understanding

illness, loss, and bereavement, providing gentle explanations that help children make sense of their loved one's journey. They also offer practical activities to encourage emotional expression, such as memory-making and storytelling.

This initiative ensures that families facing end-of-life care at Roxburghe House have the right resources to support their children, giving them guidance, reassurance, and a way to navigate loss with clarity and care.

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

In 2024, Friends of Roxburghe House Grampian (FoRHG) funded specialist Recreo VR headsets for use by patients at Roxburghe House, marking an important step in improving the well-being of those receiving palliative care.

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.

Virtual reality (VR) is increasingly used in palliative care to support patients' mental and emotional well-being. At Roxburghe House, VR provides patients with access to a range of calming and immersive experiences that can help reduce stress and anxiety. The technology is also used for reminiscence therapy, allowing patients to virtually revisit familiar locations from their past, and for virtual travel, offering experiences of global landmarks and nature settings that they would otherwise be unable to visit.

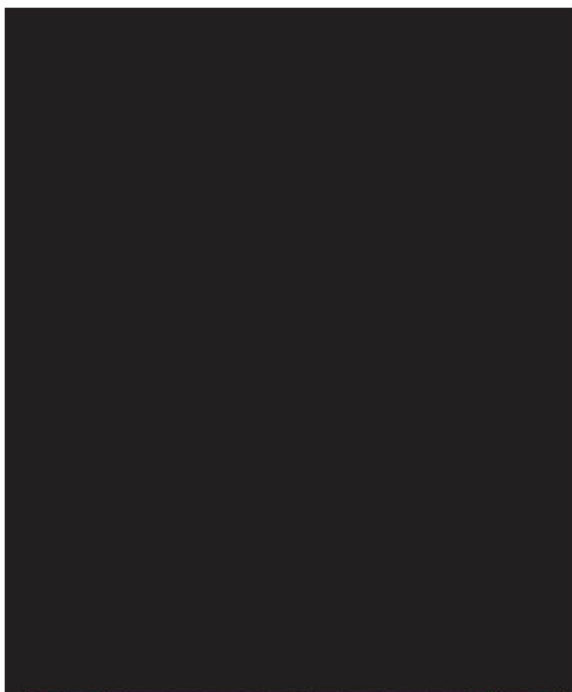
VR can also serve as a distraction from pain and medical procedures, helping to improve comfort levels during treatment. Additionally, some patients use VR for social engagement, taking part in interactive experiences that encourage communication and connection.

#### The Flower Team – Bringing Nature Indoors

Recognising the profound therapeutic effects of nature, FoRHG continued to fund fresh flowers throughout 2024. J Van Vliet once again supplied flowers at a discounted rate, ensuring that every patient area within Roxburghe House was brightened by fresh arrangements each week.

## Trustees' Report

### For the Year Ended 31 December 2024



- The "Rotary Club Aberdeen" Sundial installed approximately 20 years ago in celebration of a century of service (23rd February 1905 to 23rd February 2005). was restored by a team of volunteers comprising of members of the RH gardening team and our friends from Police Scotland. Generous support was provided by Centurion Group who donated the stones for the centre of the Sundial.
- Routine garden maintenance, seasonal planting, and wildlife-friendly initiatives were funded to ensure that this outdoor area remained a therapeutic sanctuary.
- FoRHG continued to fund bird food, ensuring a habitat that attracts birds.

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

#### *Education and Staff Development – Investing in Knowledge*

FoRHG continued to fund essential educational opportunities for NHS staff, with total funding amounting to £6,528 in 2024.

One of the core funded courses remains the European Certificate in Essential Palliative Care, which provides specialist training to healthcare professionals working



 Before and after pics of The Rotary Club Aberdeen sundial restoration

#### *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 £1,927 in 2024.

#### *The Roxburghe House Garden*

FoRHG's support for the garden continued throughout 2024.




 Castleton daffies



## Trustees' Report

For the Year Ended 31 December 2024



 The garden team hard at work, with help from Police Scotland Rugby Team

with patients at Roxburghe House.

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

### Loss of the Therapies Nurse

After many years of dedicated service, the Therapies Nurse resigned to take up a new post in Inverness. With a daily commute of more than 2.5 hours, the travel time became unsustainable.

Unfortunately, this meant that therapies such as aromatherapy, reflexology, and massage were unavailable for a period. NHS Grampian is actively recruiting a replacement, and as soon as a new appointment is made, FoRHG will resume funding this essential service.

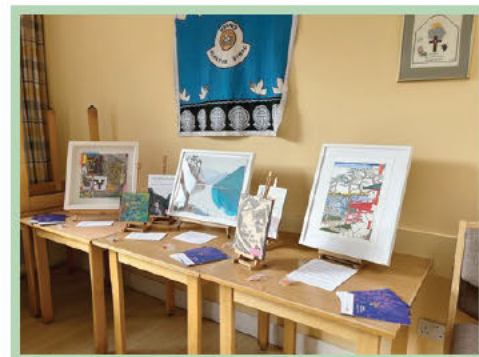
### The Podiatry Service

Since 2017, FoRHG has funded a Podiatry Service for patients. The Podiatry Service is particularly crucial 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** Ensuring 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.



 Day unit patient art

## Trustees' Report

### For the Year Ended 31 December 2024



- **'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.
- ForRHG 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.
- At Christmas, ForRHG extends this support by funding festive food and small gifts for both day unit and in-patient ward patients, ensuring that everyone at Roxburghe House experiences a touch of warmth and celebration during the holiday season.
- NEW in 2024: **Weekly Fruit Deliveries** ForRHG began funding fresh fruit deliveries from the Community Food Initiatives North East Ltd (CFine) providing healthy snacks for patients and staff. CFine is a local charity which aims are to improve health and wellbeing and the environment, tackle poverty and build resilience for and with disadvantaged, vulnerable, low-income individuals, families and communities in North East Scotland

#### Staff-Focused Support – Caring for the Carers

ForRHG 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 navigate the emotional complexities of palliative care, ForRHG 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 ensure that staff feel heard, valued, and supported, reinforcing their ability to continue delivering compassionate care without compromising their own emotional health.

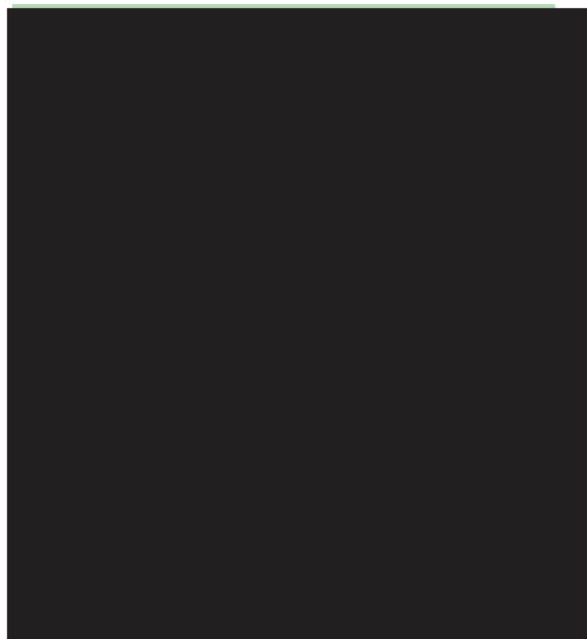
By funding these sessions, ForRHG ensures that those on the front lines of patient care receive the same level of support and consideration as they provide to others.

#### Supporting the Schwartz Rounds

In addition to one-on-one supervision, ForRHG 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, ForRHG provides lunches for attendees, ensuring staff have the time and opportunity to engage fully in these reflective discussions without the pressure of clinical duties pulling them away.





## Trustees' Report

For the Year Ended 31 December 2024



Celebrate Aberdeen parade

### Recognising and Supporting Staff Beyond Supervision

Beyond emotional support initiatives, the charity also continues to recognise staff dedication in practical ways. In 2024, ForRHG part-funded Christmas celebrations, giving NHS staff the option to attend a festive lunch or take part in a breakout room challenge - a team-based event designed to promote problem-solving and social connection outside of a clinical setting.

For those working over the Christmas and New Year period, the charity once again provided takeaways and snacks, acknowledging the commitment of staff who sacrifice holiday time with their families to continue providing compassionate care at Roxburghe House.

### Being Seen

Visibility within the local community is essential for raising awareness of ForRHG'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 ForRHG 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.

ForRHG also recognises that **not all donors and supporters engage through social media**, particularly



Wimbledon strawberries and cream

among older generations. To ensure that everyone can stay informed and feel involved, the charity continues to **provide physical newsletters** alongside its digital presence. This commitment to **inclusive communication** ensures that all supporters, regardless of their preferred platform, can remain engaged with the charity's work.

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

[www.friendsofroxburghehouse.co.uk](http://www.friendsofroxburghehouse.co.uk)



Instagram: FriendsofRoxburghe



Facebook: /FriendsofRoxburghe



## Looking Ahead to 2025: Challenges, Opportunities, and Strategic Focus



### Looking Ahead to 2025: Challenges, Opportunities, and Strategic Focus

As Friends of Roxburghe House Grampian (FoRHG) looks towards 2025, we do so with a clear understanding of the financial and operational challenges facing NHS Grampian. The charity remains committed to supporting patients, families, and staff at Roxburghe House, but the pressures on NHS budgets, stretched resources, and slow approval processes for major projects mean we must continue to adapt.

### A Difficult NHS Landscape

NHS Grampian, like many other health boards across Scotland, is grappling with severe financial constraints, driven by:

- An £82.5 million budget shortfall, the largest in Scotland, leading to significant cuts in spending.
- Increased demand for services, particularly from an ageing population, putting further pressure on limited resources.
- Recruitment challenges leading to reliance on agency staff, which adds financial strain.
- Rising costs for new medical technologies and treatments, making it harder to fund day-to-day operations.
- Scottish Government-mandated spending cuts, restricting NHS Grampian's ability to approve or co-fund new projects.

This financial pressure has had a direct impact on Roxburghe House. Larger projects, such as equipment purchases or facility upgrades, were delayed in 2024 as NHS Grampian focused on financial consolidation. Approval processes have slowed, and NHS management teams are spread thin across multiple areas of responsibility.

### Signs of Progress in 2025

Despite the challenges, there are positive developments on the horizon. Roxburghe House staff, including the Senior Charge Nurse, have been working closely with the Archie Foundation (which supports the Sick Kids Hospital) to develop concepts for upgrading the children's play area. This collaboration aims to create a more welcoming, engaging space for young visitors, improving their experience when they come to see loved ones receiving care.

### Why the Project Matters

For children visiting family members in palliative care, the experience can be overwhelming. A thoughtfully designed play space provides comfort, distraction, and

a sense of normality, making visits easier for both the children and their families. The play area will cater to a wide age range, from young children to teenagers, ensuring it remains a versatile and valuable resource.

### Planned Improvements

Whilst still in the final planning and design phase, following discussions with experts from The Archie Foundation and the Play Therapy Team at the Royal Aberdeen Children's Hospital (RACH), planned improvements may include replacing existing furniture with a soft couch and bean bags for added comfort, updating the wall colour to a more calming tone, and incorporating storytelling artwork by a local artist to create an engaging and welcoming space. Interactive play elements may feature a convertible foosball table,



a wooden train set, a mobile gaming station, and a child-sized play kitchen. A wall-mounted Smart TV could allow children to watch movies or stream content using their own accounts. New sit-on toy cars and Lego sets may be introduced, while existing shelving would be retained for organised

### Staff room and staff education area refurbishment

Additionally, plans are progressing for the refurbishment of the staff room and staff education area. Funding has already been secured for furniture, and we are working with NHS Grampian to move forward with painting and decorating.

### Day Unit Refurbishment & Staff Team Building Away Days

**Day Unit Refurbishment:** NHS Grampian Management is in the process of obtaining a second quote for



## Looking Ahead to 2025: Challenges, Opportunities, and Strategic Focus



the refurbishment of the Day Unit. This project will go beyond a simple refresh, incorporating new paintwork, recarpeting, updated blinds and curtains, and modern furniture to enhance both comfort and aesthetics. A new storage area is also planned to improve organisation and accessibility. Importantly, the refurbishment will include the addition of a new toilet located much closer to the Day Unit, significantly reducing the distance that patients need to walk to access facilities. This much-needed improvement will make the unit more practical and patient-friendly.

### **Lochter 2025 Staff Team Building Away Days:**

Planning is also underway for the Lochter 2025 Staff Team Building Away Days, which are expected to take place in May 2025, hopefully under bright spring skies. These away days provide an opportunity for staff to step away from their daily responsibilities, strengthen team bonds, and engage in activities designed to boost morale, resilience, and collaboration. The event is being structured to ensure that staff from across Roxburghe House can participate, reinforcing the sense of teamwork and shared commitment that underpins their work.

### **Building Capacity for the Future**

In addition to funding specific projects, 2025 will be a year of strengthening our own infrastructure to better support Roxburghe House in the long term:

- **Finalising the 3-Year Strategic Plan**

The draft strategy, which will be presented at the AGM in March 2025, outlines how we will recruit new trustees, improve communication with NHS staff, and ensure that funding is used in the most effective way.

- **Investing in IT and Data Security**

The transition to centralised document storage, official charity email accounts, and improved cybersecurity protocols will be a key focus for the first half of the year.

### **Legacy Giving and Financial Sustainability**

While legacy donations remain a vital income stream, growth has slowed in the short term, reflecting broader trends in the charity sector. However, the long-term outlook remains positive. Demographic shifts suggest that over the next decade, legacy income will continue to increase, as more individuals include charitable giving in their estate planning.

For FoRHG, this means ensuring that our legacy fundraising efforts remain visible and accessible, particularly to those who may not engage through digital channels. The charity will continue to promote



legacy giving through physical newsletters, engagement with local solicitors, and awareness campaigns.

### **Continuing Our Commitment to NHS Staff**

Quarterly engagement meetings with NHS Grampian management at Roxburghe House shall continue, ensuring that Roxburghe House staff have a voice in how the charity allocates resources.

### **Strategic Growth and Governance**

Strengthening the governance of the charity remains a priority for 2025. The board is actively seeking to expand its expertise, particularly in fundraising, marketing, and digital engagement, to enhance our ability to secure long-term financial support and increase awareness of our work, ensuring that we have the right skills in place to guide the charity through future challenges.

Additionally, the charity is conducting a review of its constitution to ensure that we can remain flexible in responding to the changing role of the NHS and evolving patient needs.

### **Conclusion**

While the financial challenges facing NHS Grampian mean that FoRHG will need to remain adaptable, there are real opportunities to make a difference in 2025. From enhancing patient and staff facilities to strengthening our internal infrastructure, funding emotional support for NHS staff, and ensuring financial sustainability, the charity is committed to playing an increasingly important role in supporting Roxburghe House.

By working collaboratively with NHS staff, local businesses, and dedicated supporters, FoRHG will continue to provide compassionate, tangible support for those facing life-limiting illness, their families, and the professionals who care for them.

## The Year in Review with Friends



### January - March: A Year Begins with Community Support and a Fond Farewell

The year started on a strong note as Mackinnons Solicitors LLP's Cults office selected Friends of Roxburghe House as their charity partner for 2024. Their enthusiasm was evident from the outset, with a festive fundraising push bringing in over £400. From bake sales and raffles to Christmas jumper days, the team wasted no time in rallying support for our cause. As they planned further events, it was clear that local businesses were committed to ensuring Friends could continue funding services that make a real difference to patients and families.

Meanwhile, **our volunteers continued their vital work**, offering time, care, and expertise in every corner of Roxburghe House. The impact of this dedication was felt across the unit, from the coffee bar - where volunteers kept patients, visitors, and staff refreshed - to the flower team, whose efforts brightened rooms and brought comfort to those in residence.

In the **chaplaincy service**, healthcare chaplain [REDACTED] shared insights into his role, highlighting the deeply personal and emotional support that he provides to patients, families, and staff. Spending two days a week at Roxburghe House, [REDACTED]'s work is not solely religious - his presence offers a compassionate space for people to reflect, talk, or simply find solace during difficult times.

As winter gave way to spring, Friends continued to fund **essential projects** within Roxburghe House. One particularly meaningful initiative was the continued funding for the renewal of **Hospedia TV package**, ensuring that all patients had access to entertainment without any personal cost. These small but significant comforts make a huge difference to those spending time at Roxburghe House.

In **March**, our **Annual General Meeting (AGM)** provided an opportunity to reflect on the past year and set priorities for the future. Treasure [REDACTED] in his first year in the role, delivered an engaging presentation that not only outlined the charity's financial health but also brought **the human stories behind the numbers** to the forefront. From funding **specialist medical chairs** to supplying fresh fruit for patients each week, every donation and fundraising effort played a role in enhancing patient care. [REDACTED] made it clear that Friends was not just about finances - it was about the impact on lives.

The AGM was also a time of **change and reflection**. We **bid farewell to long-serving secretary** [REDACTED] who had dedicated many years to Friends,



first as a volunteer on the flower team and later as a key member of the board. [REDACTED]'s contribution was immeasurable - her involvement ranged from organising the **merchandise** that helped raise awareness to ensuring the smooth running of operations behind the scenes. She described her time with Friends as watching "a tiny bud turn into a beautiful rose" - a sentiment that perfectly captured her contributions.

A [REDACTED] stepped down, [REDACTED] was appointed **as secretary**, bringing fresh energy to the role. Meanwhile, the rest of the board reaffirmed their commitment to **expanding the scope of Friends**, ensuring that Roxburghe House continues to provide **exceptional, patient-centred care**.

While change is inevitable, the first three months of 2024 proved that **the strength of the Friends community remains unwavering**. From corporate partners to individual donors, volunteers to board members, every person played a role in supporting the vital work of Roxburghe House.

With a year of fundraising, projects, and community engagement ahead, Friends was **ready to build on its strong foundation** - one act of kindness at a time.



## The Year in Review with Friends



### April - June: Stepping Forward, Supporting Families, and Strengthening Community Ties

As the days grew longer, so did the impact of Friends of Roxburghe House. April to June saw a surge in fundraising efforts, heartfelt tributes, and the continued commitment of volunteers and supporters determined to make a difference. From high-energy sporting events to deeply personal family-led fundraisers, this period showcased the strength of community spirit and the unwavering dedication to supporting Roxburghe House patients, families, and staff.

#### April: Remembering Loved Ones Through Action

April was a month of reflection and forward movement. The Inglis family stepped up in memory of Rob Inglis, a much-loved husband, father, and grandfather who had spent his final days at Roxburghe House. Wanting to give back, his wife [REDACTED] daughter [REDACTED] son [REDACTED] son-in-law [REDACTED] took on the Aberdeen Kiltwalk's Mighty Stride, walking an incredible 18 miles from Aberdeen to Banchory. Their goal was simple yet profound—to honour Rob's love for the Kiltwalk and the compassionate care he received. Their efforts quickly gained momentum, and by the end of April, they had already raised over £5,000, far surpassing their initial expectations.

The Inglis family's story was just one example of how families channel their grief into action, ensuring that the next patient and their family receive the same level of care, dignity, and comfort. Their dedication reflected the core purpose of Friends of Roxburghe House - to support those facing the most challenging moments of their lives with kindness and practical help.

April also marked International Nurses Day, and Friends proudly provided refreshments and decorations to celebrate the dedicated nursing team at Roxburghe House. These professionals go beyond medical care, offering emotional support, warmth, and reassurance to patients and their families. Recognising their contribution was a small but meaningful way to show gratitude for their tireless compassion and expertise.

#### May: Fundraising, Community Support, and a Tribute to a Friend

The month of May was filled with community-driven initiatives that highlighted the power of collective action.

A particularly special moment came when a donation of £10,000 was made in memory of Anne Marie Sinclair.



#### The Thursday gardening team

Annie, as she was known to those close to her, had spent her final days at Roxburghe House, surrounded by love and exceptional care. Her partner and family wanted to express their gratitude in a lasting way, presenting the donation to nursing staff as a gesture of their appreciation. It was an extraordinary act of generosity, one that would directly enhance the quality of care and support available to future patients.



Meanwhile, volunteers continued their efforts to improve the gardens at Roxburghe House, ensuring that patients and their families could enjoy a peaceful and restorative outdoor space. One long-standing feature, the Rotary Club Aberdeen sundial, which had been installed nearly 20 years ago, was showing

## The Year in Review with Friends



### The Improvement Tree

signs of wear. Thanks to the dedication of gardening volunteers and support from Police Scotland, the sundial was restored to its former glory, symbolising the passage of time and the enduring commitment of Friends to maintain this special place.

The annual Jack Calvert Memorial Games, held in Banchory, also saw a significant donation to Friends, as rugby teams, supporters, and local businesses came together to raise funds. This event, a celebration of sport, community, and remembrance, showcased how the power of sport can bring people together for a shared cause.

### June: Kiltwalk Heroes, Sporting Challenges, and the Power of Many

If April and May had been busy, June was truly a landmark month. The Aberdeen Kiltwalk, one of the largest fundraising events of the year, saw an outpouring of support for Friends.

More than 60 participants took on the Mighty Stride from Aberdeen to Banchory, while others tackled the Wee Wander from Crathes to Banchory. The atmosphere was one of celebration and determination, with every step taken in honour of loved ones and in support of the work at Roxburghe House.

Among the walkers were the [redacted] family, raising money in memory of Mike McHugh, who had spent his final weeks at Roxburghe House before passing away at 82 years old. Among those crossing the finish line was the "Walking for Cara" group, who raised an incredible £18,000 in memory of their friend, 42-year-old Inverurie mum Cara Baxter. Cara passed away in January after a short and courageous battle with bowel cancer.

Also stepping forward were Mike's Hairy Walkers, a

team walking in memory of Mike Davidson, a Harley Davidson enthusiast and former RAF chef, who had spent his final days at Roxburghe House. [redacted]

[redacted] completed the 18-mile walk, carrying a photograph of Mike with them throughout the challenge. Their effort captured the essence of why so many take part in Kiltwalk because every step is a tribute, every donation a thank-you, and every mile a way of keeping a loved one's memory alive.

At the finish line, Friends committee member [redacted] were on hand to welcome walkers their distinctive feather backpacks making them easy to spot. The day was filled with emotion and gratitude, as tired but triumphant participants reflected on the challenge and the incredible £50,000 raised.

Alongside the Kiltwalk success, Friends also benefitted from the tireless efforts of corporate supporters. Hutcheon Mearns, an Aberdeen-based finance advisory firm, completed a gruelling Lochnagar trek in memory



### Hutcheon Mearns Lochnagar team



## The Year in Review with Friends



of their colleague Iain McGettrick, who had passed away at Roxburghe House earlier in the year. Battling strong winds and rain, the team pushed through, raising an incredible £2,815. Their commitment to honouring Iain's memory and supporting Friends was a testament to how workplaces can come together for a meaningful cause.

Meanwhile, local law firm Mackinnons Solicitors continued their fundraising drive, hosting events and challenges throughout the month. Their enthusiasm had not waned since their initial donation in January, proving that corporate partnerships can have a lasting impact when aligned with a deeply valued cause.

As June drew to a close, Friends looked back on a remarkable three months filled with fundraising milestones, community events, and deeply personal tributes.

Each event, each donation, each volunteer hour demonstrated the collective power of those who believe in the work of Roxburghe House. Whether walking miles, climbing mountains, or volunteering time, the people who make up Friends of Roxburghe House proved once again that support comes in many forms - but all of it makes a difference.

to community parades and a significant anniversary celebration, this quarter marked some of the most inspiring and poignant moments of the year.

### July: Growth, Gratitude, and Giving Back

With the momentum of the Kiltwalk still fresh, Friends saw another month of meaningful contributions and inspiring stories.

In early July, the Improvement Tree Project was highlighted as a beautifully crafted art installation at Roxburghe House's inpatient unit designed to encourage feedback from patients and families. The tree, painted by Art Room artist [REDACTED] and [REDACTED] provided a space where thoughts, experiences, and suggestions could be shared anonymously. The responses gathered helped shape improvements, ensuring that the care and experience at Roxburghe House remained as compassionate and patient focused as possible.

Senior Charge Nurse [REDACTED] praised the initiative, saying, "This means we can reflect on what we are doing well and what maybe needs improved. We're looking forward to the next part of the project where



### The Little Acorns

With half the year behind them, Friends was ready to take on the next challenge, always guided by the same mission—to bring comfort, care, and support to those who need it most.

### July - September: Celebration, Reflection, and Milestones Reached

As summer stretched across Aberdeen city and Shire, Friends of Roxburghe House continued to see an outpouring of support from individuals, families, businesses, and volunteers. From fundraising feats

we can feed back on how we have acted on the comments - a 'you said, so we did' update."

Meanwhile, Hutcheon Mearns employees, fresh from their Lochnagar challenge, continued their year-long commitment to Friends. The team, honouring their late colleague Iain McGettrick, not only raised vital funds but kept his memory alive through continued efforts to support Roxburghe House. Their dedication proved that corporate giving was more than just fundraising - it was about making a real impact.

July also saw a heartwarming visit from the children of Little Acorns Nursery, who raised £320 through their family fun day and brought their energy, curiosity, and generosity to Roxburghe House's gardens.

## The Year in Review with Friends



Accompanied by Therapet dog Leo, the children explored the grounds, marvelling at the apple, plum, and monkey puzzle trees while discovering the hidden piggy and heron statues. Their visit was a reminder that kindness has no age limit, and the next generation of fundraisers was already showing its promise.

### August: Walking Together, Celebrating Community, and Longstanding Traditions

With summer at its peak, Friends of Roxburghe House once again took to the streets - this time for the Celebrate Aberdeen Parade. Held on Saturday, 31 August, the parade brought together Aberdeen's third sector organisations in a vibrant showcase of community spirit.

Friends volunteers, staff, and supporters marched down Union Street, proudly representing the work being done every day at Roxburghe House. It was a joyful event, with participants donning their Friends t-shirts, waving banners, and cheering alongside fellow charities and community groups. The strong turnout demonstrated how deeply embedded Friends is within the city's charitable landscape, raising awareness of its mission while inspiring new supporters.

The parade was not the only milestone in August. [REDACTED] whose mother Marjory was cared for at Roxburghe House, completed the Dundee Kiltwalk, taking on the 20-mile Mighty Stride. Her brothers [REDACTED] had already cycled the Etape Loch Ness in their mother's memory, and [REDACTED] own challenge added another £323 to the growing total of funds raised in Marjory's name.

Reflecting on her motivation [REDACTED] said, "Raising money was important so that Roxburghe House can continue to support and care for other loved ones. The walk was a challenge at times, but it was ultimately rewarding - being part of such a big event and knowing it was all for a good cause."


Her story was one of many that illustrated the powerful connection between Friends, the families it supports, and the desire to give back.

Meanwhile, volunteers and supporters continued their hard work in the Roxburghe House gardens. The Grampian Police Rugby Team (GPRFC) joined forces with Friends' gardening volunteers, tackling replanting projects, border maintenance, and bark spreading. Their collective efforts transformed the garden, ensuring that patients, visitors, and staff had a peaceful, welcoming space to enjoy.

Another highlight of August was the Jack Calvert

Memorial Rugby Games, an annual event in Banchory that raised vital funds for Friends. The Scottish Police Rugby teams competed in a day of sport and remembrance, further reinforcing the invaluable



 The 20th anniversary cake

community partnerships that help sustain Friends' work.

### September: Marking 20 Years at Roxburghe House and Looking to the Future

As the seasons changed, September brought a major milestone - 20 years since Roxburghe House moved to its Foresterhill site.

A special anniversary celebration was held to mark two decades of providing exceptional palliative care.



 Celebrating 20 years of Roxburghe House



## The Year in Review with Friends



The event was a moment of reflection and appreciation, bringing together staff, volunteers, patients, and their families.

Consultant [REDACTED] spoke movingly about the impact of Roxburghe House, recalling her first impressions of the facility and how its patient-centred approach transformed the experiences of those in its care.

She described how Roxburghe House provides a **place of safety, dignity, and support**, saying:

"When many patients come to Roxburghe House, they're frightened, vulnerable, and maybe angry. They're probably sad. What's provided here is patient-centred, individually tailored holistic care, delivered in an environment where the person feels safe and listened to."



The cutting of the anniversary cake was a particularly emotional moment, led by team members [REDACTED] who had all worked at Roxburghe House during the move in 2004.

Adding to the sense of nostalgia and celebration, many of the original staff members who had been part of the move in 2004 were in attendance. Their presence was a reminder of the deep roots of Roxburghe House's mission, as well as its ability to evolve while staying true to its founding values. One photograph showed [REDACTED] with Denis Law who was there at the official opening of Roxburghe House at Foresterhill. Sadly, Denis passed away in January 2025.

Beyond the anniversary, Friends continued to see remarkable acts of kindness and generosity. Ross Agri Services Limited organised [REDACTED] Retirement Charity Raffle, which raised an outstanding £4,500, with a portion donated to Friends.

In addition, therapy ponies Wilson and Flicker paid a visit to Roxburghe House, bringing immense joy to patients, families, and staff. The event, sponsored by Friends, was a reminder of the importance of small moments of happiness and comfort for those facing difficult times.

### A Quarter of Unwavering Dedication

From personal fundraisers to large-scale community events, Q3 showcased the unwavering commitment of Friends' supporters, volunteers, and partners.

As the quarter came to a close, attention turned to one final event – the 20th anniversary afternoon tea in early autumn, set to take place in Roxburghe House's beautiful gardens. It would be the culmination of an incredible year, a celebration of everything Friends had achieved, and a reminder of the lives touched by its work.

With summer behind them, Friends moved into the final quarter of 2024, ready to continue its mission with the same dedication, compassion, and community spirit that had defined the year so far.

### October - December: A Year Culminates in Celebration, Reflection, and Festive Cheer

#### November: The Spirit of Giving Continues

With the festive season fast approaching, November was filled with generosity and support.

One highlight was the annual Christmas card sale, which once again proved to be a fantastic success. With Friends selling cards at various church halls across Aberdeen, as well as online, supporters were quick to stock up while contributing to a cause close to their hearts.

Meanwhile, corporate partners continued their dedicated support. Ross Agri Services Limited, who had already raised thousands for Friends earlier in the year, presented another generous donation from their charity raffle in honour of retiring colleague [REDACTED]

The Ballater Ball committee also handed over a cheque for £2,160, following their highly successful event earlier in the year, while PD&MS Group's Aberdeen office continued its charity drive with a fundraising quiz night, bringing in an incredible £1,186.15.

Fundraising wasn't limited to businesses. Families and individuals once again went the extra mile, including the Inglis family, who had previously raised over £5,000 in memory of Rob Inglis. This quarter, they contributed even more funds, determined to support Roxburghe House in honour of the care their loved one had received.

# The Year in Review with Friends



at Ballater Ball

A particularly heartwarming moment came from the children of Little Acorns Nursery, who returned to Roxburghe House gardens to present another donation from their fundraising efforts. Their joyful enthusiasm and willingness to give showed that compassion and generosity can start at any age.

As the month came to an end, Friends volunteers were already preparing for the much-anticipated Christmas events.

## December: Festive Joy and a Special Visit from Santa

December at Roxburghe House is always a time of togetherness, remembrance, and celebration, and this year was no exception.

One of the standout moments was the Friends of Roxburghe House Christmas Carol Service, held at Fountainhall Church in Aberdeen. Led by Reverend [redacted] and hospital chaplain [redacted] the service featured traditional carols, touching readings, and performances by the Albacappella Choir, whose recent fundraising efforts had also supported Friends.

For many, the carol service was an emotional occasion, providing a space to reflect on loved ones, express gratitude, and feel part of the wider Roxburghe House community.

As Christmas neared, Santa and his elf made a special visit to the day unit's Christmas party, bringing gifts, laughter, and festive cheer to patients, staff, and volunteers. The event, carefully organised by nurses

[redacted] saw patients enjoying Christmas musical bingo, a festive feast, and plenty of holiday spirit.

Volunteer [redacted] fully embracing his role as Santa, spread smiles and warmth, while Friends volunteers [redacted] helped serve lunch and ensured every patient felt celebrated.

A Christmas hamper, funded by Friends of Roxburghe House, was gifted to each patient, filled with seasonal treats and essentials.



## Santa visits Roxburghe House

Reflecting on the event, volunteer [redacted] summed it up perfectly: "It was a lot [redacted] eat to see so many happy faces. The relationship between patients and the day unit team is like family."

While Christmas was a time of festivity, Friends also took the opportunity to thank their supporters. A thank-you message in the Press & Journal expressed gratitude to all donors, fundraisers, and volunteers, highlighting the tangible ways their generosity had improved life at Roxburghe House.

## Closing the Year with Gratitude and Hope

As 2024 came to a close, Friends of Roxburghe House looked back on a year of achievement, resilience, and incredible generosity.

From the record-breaking Kiltwalk fundraising total to the deeply personal contributions made by families, from corporate partnerships to the work of tireless volunteers, the year was a testament to the strength of the community that surrounds Roxburghe House.

Looking ahead, 2025 promised new opportunities, projects, and ways to support those receiving care at Roxburghe House.



# 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:



\_\_\_\_\_ 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 2025 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 2024 there were seven meetings.

The Treasurer is required to make such reports on the

## Financial Review for the Year Ended 31 December 2024



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.

ForHG remains committed to financial transparency and sustainability. This section provides an overview of the charity's financial position for 2024, highlighting key income sources, expenditure, and financial movements. The full financial statements, including detailed breakdowns, can be found in the trustees' report and Notes 3 to 5 of the financial statements.

### Income Overview

Total income for 2024 was £524,095, marking significant growth from £208,165 in 2023 and £215,784 in 2022. The sharp increase was driven by higher legacy income and successful fundraising events.

The charity's income streams remained diverse, with funds coming from individual and corporate donations, online fundraising, legacies, investment returns, and community initiatives. The increase in legacy income and JustGiving fundraising played a pivotal role in strengthening financial stability.

### Personal Donations

Donations from family and friends of patients at Roxburgh House, including funeral collections, totalled £48,831 in 2024. Contributions made via the JustGiving platform amounted to £91,561, while corporate donations reached £19,889.

### Fundraising and JustGiving

Fundraising efforts, including donations through JustGiving, totalled £78,852, with an additional £14,532 received in Gift Aid. A key contributor was the 2024 Kilt Walk, which generated an exceptional £50,000.

### Legacy Income

Legacy income saw the largest year-on-year growth, totalling £231,980. This included significant bequests of £150,000 from the Reekie Trust and £45,000 from the estate of the late Elizabeth Suttie. While this income has significantly strengthened the charity's financial position, legacy donations remain unpredictable, making it essential to maintain and grow other revenue streams.

### Investment and Interest Income

The charity received £3,127 in bank interest and £16,679

in investment income from funds managed by Brewin Dolphin, alongside additional investment income of £14,486.

### Coffee Bar and Promotional Sales

The Coffee Bar, run by NHS Grampian volunteers, continues to provide free tea and coffee to staff, patients, and visitors while selling snacks at subsidised rates. With the introduction of a new barista-style coffee machine, specialist drinks such as lattes, cappuccinos, and hot chocolate are now available at a modest price. The Coffee Bar aimed to break even and achieved a small surplus in 2024. Additionally, sales of promotional items, including pens, torches, and Christmas cards, generated £1,265.

### Other Income

The decision to consolidate smaller investments into the Brewin Dolphin fund resulted in an upward revaluation of investments of £44,379, and a gain on disposal of investments of £6,146.

### Expenditure Overview

Total expenditure for 2024 was £166,796, a significant decrease from £321,144 in 2023. This reduction reflects the absence of major capital projects, allowing the charity to focus resources on core support services, patient comfort, and volunteer initiatives.

### Key Areas of Spending

#### Patient & Volunteer Support

- Volunteer Transport Costs: £1,927 - Covering mileage claims and occasional patient transport.
- Weekly Fresh Flowers: £2,889 - Providing a welcoming and comforting environment for patients.
- Patient Comforts (Toiletries, Refreshments, Wellness Activities): £3,399 - Enhancing patient experience with essential items.
- Hospedia TV Service: £8,217 - Funding free television access for patients.

#### Medical Equipment & Facilities

- Equipment Purchases: £10,012, including:
  - Virtual Reality Headsets £2,868: Supporting therapy for patients.
  - Specialist Chairs £2,234: Improving patient comfort.



# Financial Review for the Year Ended 31 December 2024



- o New Coffee Machine £2,520: For patient and visitor enjoyment.
- Equipment Maintenance & Repairs: £5,038 - Covering essential painting, furniture repairs, and TV installations.

## Garden & Outdoor Space Improvements

- Landscaping, Plants, and Bird Feeding Stations: £2,685 – Enhancing outdoor spaces for patients and visitors.

## Grants Payable

- NHS Grampian: £36,460 – Funding for the therapies nurse and a weekly podiatrist visit.
- Grampian Hospitals Art Trust: £50,568 Supporting the resident artists and writers’ salaries in the day unit.
- Palliative Care Education Scholarships: £6,528 Supporting NHS staff training.

## Staff & Volunteer Engagement

- Christmas Gifts & Patient Hampers: £3,010 Spreading festive cheer among patients and volunteers.
- Ice Cream & Weekly Fruit Deliveries: £1,714 Small gestures to bring comfort and enjoyment to patients and staff.

## Marketing & Fundraising Costs

- JustGiving Fees & Subscription Costs: £5,212 Supporting digital fundraising efforts.
- Website Costs: £1,800 - Maintaining the charity’s online presence.
- Investment Management Fees: £6,430 - Covering professional investment management services.

This focused spending approach ensures resources are directed toward meaningful patient and volunteer support while maintaining financial sustainability.

## Net Movement in Funds

The charity generated a net surplus of £357,299 (2023: deficit of £112,979) before net gains and losses on investments, significantly strengthening its financial position.

After accounting for investment performance, the charity’s **net assets now exceed £1.8 million**, providing a strong foundation for future projects.

## Reserves Policy

ForRHG continues to **maintain a strong reserves policy**, ensuring sufficient funds are available for:

1. **Ongoing patient and staff support initiatives.**

2. **Future capital projects such as potential building refurbishments and equipment upgrades.**
3. **Covering unexpected funding gaps due to economic uncertainty.**

While the 2024 **legacy windfall has increased reserves**, the board recognises that legacy income is unpredictable. As a result, careful **financial planning is required to ensure long-term sustainability.**

## Risk Management

### Investment Risks

- Stock market volatility remains the primary financial risk. The charity continues to work with professional investment managers to mitigate risk and ensure a stable income stream from investments.

### NHS Funding Challenges

- NHS Grampian’s tight budget constraints may impact future funding needs at Roxburghe House. The charity remains prepared to step in where required, supporting patient care, comfort, and staff well-being initiatives.

### Regulatory & Compliance Risks

- The introduction of annual audits has ensured greater financial scrutiny and governance improvements.

## Conclusion

In conclusion, the Trustees consider this report to be a comprehensive overview of the charity’s activities, governance, financial performance, and future plans, ensuring compliance with regulatory requirements and providing stakeholders with valuable insights into ForRHG’s operations.

## Disclosure of information to auditors.

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. They 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.

The Trustees’ Report was approved by the Board of Trustees on 11 March 2025.



Trustee  
11 March 2025

## Statement of Trustees' Responsibilities For the Year Ended 31 December 2024



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:

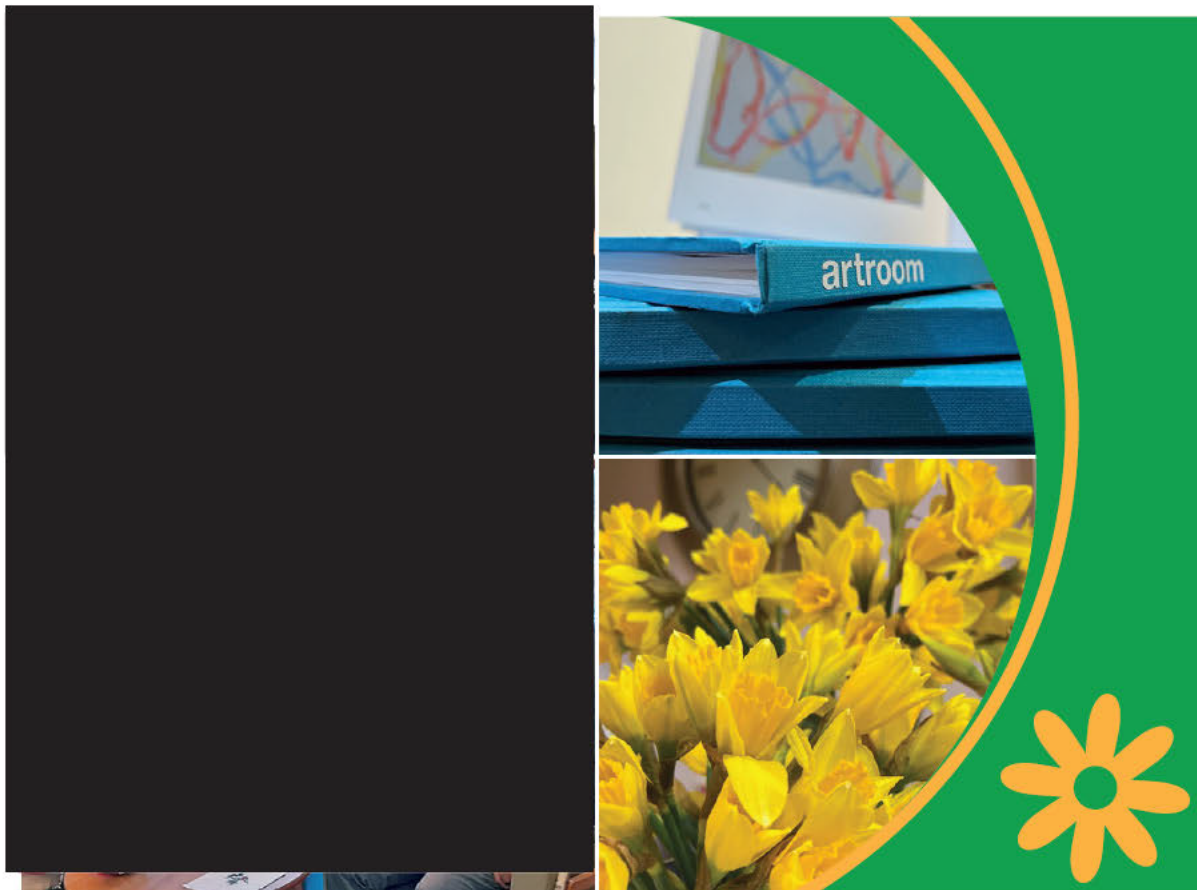
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

- 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 2024 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 2024 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 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.

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



### 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.

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.



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



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.

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.

### Other matters which we are required to address

In the previous accounting period, an independent examination was conducted. Therefore, the prior period financial statements were not audited.

### 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.



Chartered Accountants  
Statutory Auditor  
11 March 2025



8 Albert Street  
Kirkwall  
Orkney  
KW15 1HP

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 Companies Act 2006.

**Statement of Financial Activities  
Including Income and Expenditure Account  
For the Year Ended 31 December 2024**



	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	3	488,927	173,220
Other trading activities	4	876	1,523
Investments	5	34,292	33,197
Other income	6	-	225
<b>Total income</b>		<b>524,095</b>	<b>208,165</b>
<b>Expenditure on:</b>			
Raising funds	7	11,643	8,904
Charitable activities	8	155,153	312,240
<b>Total expenditure</b>		<b>166,796</b>	<b>321,144</b>
Net gains/(losses) on investments	13	50,525	43,232
<b>Net movement in funds</b>		<b>407,824</b>	<b>(69,747)</b>
Fund balances at 1 January 2023		1,407,938	1,477,685
<b>Fund balances at 31 December 2023</b>		<b>1,815,762</b>	<b>1,407,938</b>

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 2024



	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Investments	14		1,241,229		1,130,863
<b>Current assets</b>					
Stock			2,720		2,730
Debtors	16		24,505		35,750
Cash at bank and in hand			564,781		242,339
			592,006		280,819
<b>Creditors: amounts falling due within one year</b>	17		(17,473)		(3,744)
Net current assets			574,533		277,075
<b>Total assets less current liabilities</b>			1,815,762		1,407,938
<b>Income funds</b>					
Unrestricted funds - general			1,815,762		1,407,938
			1,815,762		1,407,938

The financial statements were approved by the Trustees on 11 March 2025



Trustee

## Statement of Cash Flows

### For the Year Ended 31 December 2024



	Note	2024 £	2023 £
<b>Net cash generated / (used) in operating activities</b>	19	<u>354,137</u>	<u>(229,608)</u>
<b>Cash flows from investing activities</b>			
Interest received		3,127	3,141
Investment income received		31,165	30,056
Purchase of Fixed asset investments		(385,746)	(134,758)
Proceeds from disposal of Fixed asset investments		319,759	137,557
<b>Cash generated / (used) in financing activities</b>		<u>(31,695)</u>	<u>35,996</u>
Increase / (Decrease) in cash at bank and in hand in the year		322,442	(193,612)
Cash and cash equivalents at the beginning of the year		<u>242,339</u>	<u>435,951</u>
<b>Cash and cash equivalents at the end of the year</b>		<u>564,781</u>	<u>242,339</u>
<b>Analysis of cash and cash equivalents</b>			
Cash in hand		480	104
Cash at bank (35 day notice account)		-	80,000
Cash at bank (available on demand)		564,301	162,235
<b>Total cash and cash equivalents</b>		<u>564,781</u>	<u>242,339</u>



## Notes to the Financial Statements

### For the Year Ended 31 December 2024



#### 1 Accounting policies

##### Charity information

Friends of Roxburghe House Grampian is a registered Scottish Incorporated Charitable 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.

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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2024



#### 1 Accounting policies

(Continued)

##### 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

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

##### 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 to the Financial Statements (Continued)**  
**For the Year Ended 31 December 2024**



**3 Donations and legacies**

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and gifts	256,943	164,050
Legacies receivable	231,984	9,170
	<u>488,927</u>	<u>173,220</u>
<b>Donations and gifts</b>		
Donations and gifts	253,666	160,352
Tax recoverable on donations and gifts	3,277	3,581
Amazon Smile	-	117
	<u>256,943</u>	<u>164,050</u>

**4 Other trading activities**

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Shop income	<u>876</u>	<u>1,523</u>

**5 Investments**

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Income from listed investments	31,165	30,056
Interest receivable	3,127	3,141
	<u>34,292</u>	<u>33,197</u>

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 December 2024



#### 6 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Bank compensation	-	225

#### 7 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Fundraising and publicity		
Support costs	5,213	3,301
Investment management	6,430	5,603
	<u>11,643</u>	<u>8,904</u>

#### 8 Charitable activities

	Supporting RHG 2024 £	Supporting RHG 2023 £
Operational costs	61,597	222,153
Grant funding of activities (see note 10)	93,556	90,087
	<u>155,153</u>	<u>312,240</u>

Expenditure on charitable activities includes £10,800 (2023: £1,920) charged by the auditor for audit/independent examination services).

#### 9 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 2024



#### 10 Grants payable

	Supporting RHG 2024 £	Supporting RHG 2023 £
Grants to institutions:		
NHS Grampian	36,460	51,374
Grampian Hospitals Art Trust	50,568	37,257
	<u>87,028</u>	<u>88,631</u>
Grants to individuals	6,528	1,456
	<u>93,556</u>	<u>90,087</u>

#### 11 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.

#### 12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There are no employees (2023 - £Nil) and no employees received remuneration for their services (2023 - £Nil).

#### 13 Net gains/(losses) on investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Revaluation of investments	44,379	45,242
Gain/(loss) on sale of investments	6,146	(2,010)
	<u>50,525</u>	<u>43,232</u>

## Notes to the Financial Statements (Continued)

### For the Year Ended 31 December 2024



#### 14 Fixed asset investments

	Listed investments £	
<b>Cost or valuation</b>		
at 1 January 2024	1,130,863	
Additions	385,746	
Valuation changes	44,379	
Disposals	(319,759)	
	<hr/>	
At 31 December 2024	1,241,229	
<b>Carrying amount</b>		
At 31 December 2024	1,241,229	
	<hr/>	
At 31 December 2023	1,130,863	
	<hr/>	
	2024	2023
	£	£
Listed investments carrying amount	1,241,229	1,130,863
	<hr/>	<hr/>

#### Fixed asset investments revalued

The listed investment cost value at 31 December 2024 is £1,102,787 (2023 - £1,032,545).

All investments held are listed UK securities.

Material holding in investment portfolio, investment in individual entities held at 31 December 2024 which are over 5% of portfolio by value are:

McInroy + Wood Income Fund - Market Value £394,334 (2023: £397,384)

Brewin Dolphin Limited manages a portfolio of investments with a market value of £846,895 (2023: £650,640)

#### 15 Financial instruments

	2024 £	2023 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	1,796,450	1,377,606
	<hr/>	<hr/>

#### 16 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	6,085	8,148
Prepayments and accrued income	18,420	27,602
	<hr/>	<hr/>
	24,505	35,750
	<hr/>	<hr/>



## Notes to the Financial Statements (Continued)

### For the Year Ended 31 December 2024



#### 17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	-	-
Accruals and deferred income	17,473	3,744
	<u>17,473</u>	<u>3,744</u>

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

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

	2024 £	2023 £
Net movement in funds	407,824	(69,747)
Adjustments for:		
Net gains / (losses) on investments	(44,379)	(43,232)
Interest received	(3,127)	(3,141)
Investment income received	(31,165)	(30,056)
Increase / (Decrease) in stock	10	(2,730)
Increase / (Decrease) in debtors	11,245	(16,323)
Increase / (Decrease) in creditors	13,729	(64,379)
Net cash generated / (used) in operating activities	<u>354,137</u>	<u>(229,608)</u>

