



Edinburgh Children's Hospital Charity



Trustees' Report and Accounts

Year to 31 December 2024

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CHAIR'S FOREWORD

I do hope you will enjoy reading this Annual Report and Accounts which details EHC's activities in the Royal Hospital for Children and Young People (RHCYP) and The Haven, our pilot children's mental health service in the community, throughout the last year.

Since taking over as Chair in 2024, I have been impressed by the work of the charity and the commitment of all involved to support children, young people and their families as they navigate physical and mental health challenges. The Board and I extend our thanks to the staff, sessional workers and volunteers who bring their skills, creativity and enthusiasm to the charity for the benefit of ever-growing numbers of babies, children and young people. All our trustees are volunteers who bring a range of expertise and I am grateful to them all for their input over the last year. I note our thanks to those who stepped down in the year, former Chair Lindsay Gardiner and Mike Tumilty, having completed their terms of office; and I am pleased to welcome new Trustee, Ed Brooke.

Towards the end of last year, we embarked on a large-scale consultation with children, families, NHS staff, our own staff and volunteers to get clarity on our purpose and how we could best help those in hospital over the coming years. Our aspiration "No Child Should Face Hospital Alone" will go live from Spring 2025 and will look to expand our reach from the one in ten children that we support in hospital currently. Children and families have told us that they need our services and of the additional challenges they face, such as poverty, loneliness and a variety of mental health challenges. We look forward to focusing our efforts on those most in need and on providing a range of supports so they don't face hospital alone.

We remain incredibly thankful for the continued support of so many people and organisations who make donations to the charity throughout the year. We simply can't do what we do without you. Thank you.



Rhona Shepherd

EHC Chair

TRUSTEES' REPORT

The Trustees are pleased to present the Annual Report and Accounts of Edinburgh Children's Hospital Charity for the year to 31 December 2024.

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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The information on page 60 forms part of this report.

ABOUT EDINBURGH CHILDREN'S HOSPITAL CHARITY (EHC)

EHC is here to support the life-changing work of Edinburgh's Royal Hospital for Children and Young People. Every year, every day, every hour we work tirelessly to provide seriously ill babies, children, young people and their families with the extra support they need when facing a potentially life-changing hospital visit.

Our wonderful NHS colleagues provide world class medical treatment and care; with our supporters' help, EHC brings more than medicine. We're speeding up recovery, taking away fear; providing reassurance, distraction and fun every step of the way.

Despite the greatest challenges a child can face, the hospital is a place where being sick doesn't always mean being sad. This is only made possible by donations from our incredible supporters.

No child wants to be in hospital, but for those who must be, EHC is there to make that experience as positive as can be. These are just some examples of what our supporters make possible:

- Funding The Hub, the only dedicated service in a UK children's hospital where a professional team supports the mental health and wellbeing of young patients going through unimaginable stress and worry. Every day The Hub is alive with fun activities; offers a cuppa and a blether to a worried parent; makes a hospital stay into an occasion.
- Supporting children, young people and the whole family through challenging hospital stays by transforming bedsides into art galleries, waiting areas into discos and courtyards into concerts to bring fun, laughter and distraction when they are needed most.
- Enriching the hospital environment so children forget their worries and engage with their treatment. Families coming to hospital are often stressed and nervous and we know that our environment can have a profound effect on wellbeing and mood. Funding allows us to create a hospital that is reimagined, changing clinical spaces into wonderful worlds, fit for the most active imaginations.
- Funding cutting edge medical equipment, life-changing research and enhanced training to help clinicians go above and beyond for children in hospital. Every single day.
- Making sure families have access to refreshments, essential items and gifts as conveniently as possible with our hospital shop and ward trolley.

Together, we bring more than medicine. But we have a problem. Right now, we can only reach 1 in 10 children who come through the doors of the hospital. That means many hundreds of children each year can’t benefit from our support. The only thing preventing us from reaching every child is money. We don’t have enough.

Our supporters are the solution. With more funding, we can reach every child who needs us and make a huge impact on so many young lives.

ACHIEVEMENTS AND PERFORMANCE

The charity sector has continued to face significant challenges throughout 2024, inflationary pressures have continued to impact costs, demand is rising and the fundraising environment has become more competitive than ever.

We have continued to adapt our activities and trial new methods in order to seize any opportunity to generate income. Towards the end of 2024, we spent significant time consulting with children, young people and families who use the hospital, along with key NHS staff, ECHC staff and volunteers. This has informed our ten-year plan responding directly to the needs of children, young people and families in hospital.

CHILDREN’S WELLBEING SERVICE

The Children’s Wellbeing Team (CWT) works with children and young people to identify the issues they are facing and delivers a range of activities and interventions to bring reassurance, distraction and fun during their time in The Royal Hospital for Children and Young People in Edinburgh.

This year, we received 456 one-to-one referrals from NHS staff who had identified a child or young person needing support. We supported children and young people in The Hub, in private or communal areas around the hospital or at their bedside. We received referrals from all wards and most departments and created bespoke activities for individuals or groups of children and young people. Our youth group ran on 34 Mondays in the year. We also delivered 65 sessions in the CAMHS Melville Unit, including aroma therapy, self-hand massage and art carts.

The Haven

Children and young people in Scotland are facing a mental health crisis. Research commissioned by ECHC, highlighted that over half (59%) of families in Scotland have a child who has experienced a mental health concern at some point in their life.

Families we spoke to felt that they had nowhere to turn, no one to support their child, and no one to support them. We believed that this was not right and, as part of our ‘No Time To Wait’ strategy, we committed to change it.



So we created The Haven, a two-year pilot which launched in September 2023.

A drop-in service based at The Fraser Centre in Tranent, we opened to any child or young person with a mental health concern, and any member of their family, including parents, carers, siblings and grandparents. Its aim was to prevent problems escalating to the point where professional intervention would be needed.

We wanted to prove that early intervention mental health support for children, young people and their families could be delivered to a high quality, safely and successfully. Our aim, at the end of the two-year pilot, was to share our learnings, our service model and our newly acquired expertise so that similar services could be replicated across Scotland.

Over its first 12 months, the service operated for three afternoons a week and attracted 2,412 visits.

Of those who attended in its first year, the most common issues were around anxiety and depression, followed by challenges in the school environment and school attendance, neurodiversity and self-harming, and less commonly, suicidal ideation and eating disorders.

Parents told us they were “drowning before”, they “didn’t know where to turn”, and visiting The Haven has given them relief. One young person we supported can now sleep in their own bed again after sleeping in with their parents for months; another feels more confident and ready to return to playing football.

Due to its success, in December 2024, The Haven moved to new premises in Haddington where it now opens five days a week. With bigger facilities, longer opening hours and a larger catchment area, The Haven will be able to support even more people across the Knox Academy postcode area as well as the Ross High School area.

We are incredibly proud of the success of The Haven and the invaluable impact it has had for children, young people and their families.

But, as a charity, we knew that we couldn’t fund this work over the longer term so The Haven will close its doors as planned in July 2025. We have made a commitment to all families receiving support that we will not turn our backs on them, and we will continue to provide vital assistance for as long as it is needed. We will also ensure that the care and connection established through The Haven remains a core part of our work at the hospital.

CASE STUDY: S, 14 was struggling with anxiety following the death of a grandparent. She had been on the CAMHS waiting list for two years when her family found out about the Haven and decided to give it a try.

She says: “My anxiety was making me not want to go anywhere to see anyone because I was scared that something bad would happen. It was affecting my sleep. I had avoided going to see my gran because I didn’t want to go in my grandad’s bedroom, and I would try and stop my parents going out too.

When I came to The Haven, I was nervous because I didn’t know what to expect. But when I came in and saw there were so many people here, I thought, ‘maybe these people are all feeling the same way I am.’ The team were so supportive and kind. The Haven is a place you know you can come to and speak to the team about any issues you have and they’ll help you in the best way they can.

My focusing was getting worse, I was avoiding certain places and getting stressed out by my dog's barking. The Haven team helped me recognise these were triggers and helped me find strategies to manage them. So now when these things are affecting me negatively, I've got the coping techniques from The Haven I can use. Every time I come here, I feel calm and like I'm not alone, because I'm with other people who feel the same. I'm really proud of how far I've come."

The Hub

The Hub is our home away from home for families within the Royal Hospital for Children and Young People (RHCYP). The only facility of its kind in any UK hospital, The Hub supports the mental health and wellbeing of children and families going through unimaginable stress and worry.



It is a safe place to go for a break from the wards for a bit of distraction, a chance to

offload or just a hot cuppa and a biscuit. Our team is here to help on the good days, the bad days and everything else in between. All ages and stages are welcome: outpatients, inpatients, parents/carers, siblings and grandparents.

Over the past year, there has been an increase in families presenting to The Hub team in crisis. Whether its families unable to understand their young person's diagnosis or wondering how they are going to pay the bills if they can't work due to upcoming hospital appointments, The Hub gives these families the space to talk it through, offload, feel safe/supported and ask for help. The team has made it a priority to develop their skills and knowledge so they can best support these families.

In 2024, demand for The Hub increased, with 5,682 children, young people and families coming through our doors (compared to 4,544 in 2023). We delivered 464 activity sessions, and volunteers contributed 2,637 hours.

CASE STUDY 1: L is 5 years old and needs a new heart. She was preparing for open heart surgery to maintain her heart until a new one became available. Just a few hours before surgery, L's mum was informed that it would not go ahead, so she would have to go home and wait for another surgery date. Sadly this wasn't the first time this had happened, leaving L feeling confused and mum feeling disappointed, scared and helpless, worrying if L's heart would hold out until the new surgery date. They would visit The Hub often, and mum often presented in crisis, breaking down and crying. Our volunteers were on hand to play with and distract L and her brother so that mum could offload. We would make her a cuppa and give her the space to talk. We were able to signpost her to a cardiac therapist who was able to answer many of her questions. We also referred them to the hospital Play Team, where L now receives weekly procedural anxiety therapy.

Mum said, "Without your team's support, we wouldn't have been able to keep coming back every time surgery was cancelled. Having someone to talk to means I know I'm not alone."

CASE STUDY 2: 13-year-old E has Duchenne muscular dystrophy. He developed severe scoliosis and was admitted to hospital for corrective spinal surgery. His family expected to stay in hospital for no more than 10 days, but there were complications with E's back not healing as expected. Emotionally, E found this very difficult. He felt down and became withdrawn. Then, he discovered The Hub.

Dad said, "The moment E met the Therapist who was visiting, he lit up. His sister was able to join him, and they both loved playing with the dog. The Hub always had something fun for E to enjoy. He loved playing card games and doing activities with the zoo specialists. Sam and the volunteers were brilliant with him - they made such a difference. He still talks about it. As a parent, watching your child go through such a life-changing procedure is incredibly tough. You're constantly worried about how your child is coping mentally. So, seeing him smile when visiting The Hub meant everything."

Arts Programme

Our arts and activities programme, the only one of its kind in any of Scotland's hospitals, delivers exciting workshops at the RHCYP as well as within community healthcare settings including St John's Hospital, Livingston and Musselburgh Care Centre.

The team transform bedsides into art galleries and waiting areas into discos to help engage children with their treatment, support recovery, and bring laughter and distraction when they are needed most.

In 2024, 3,753 children, young people and families participated in an ECHC art or activity session.

Alongside a weekly programme of music, magic, dance, storytelling and baby sense and play, the team creates seasonal activities to match what children would be doing at school or with peers, so no one feels they are missing out while in hospital. Highlights from 2024 include:

- Our annual Easter bonnet competition judged by HRH Princess Beatrice
- Bringing Fringe performers into the RHCYP throughout August
- Olympic-themed activities during summer
- A Hub pumpkin patch in October, with over 100 pumpkins kindly donated by Kilduff Farm
- Fortnightly film nights in Outpatients



Thanks to our partnership with Edinburgh Zoo, we continued to provide Zoo sessions on the wards and in the Hub. This year, Edinburgh Zoo also provided us with zoo-themed boxes for children who may be unable to participate in the zoo sessions.

CASE STUDY: R (11) was admitted for an urgent MRI after she suddenly became paralysed from the waist down. She was completely unable to walk. She was diagnosed with Functional Neurological Disorder (FND), where there's a problem with the functioning of the nervous system and how the brain and body receive signals. To this day, she still can't feel her legs.

Mum said, "This had a huge impact on R as she was the fittest little girl: a talented footballer and dancer. And this all stopped. She was terrified. We tried to remain positive, but battling the emotional trauma took its toll.

"The support from ECHC made an enormous difference. R thought she wouldn't be able to dance because she was in a wheelchair, but she proved herself wrong and dancing with Christina every Wednesday became such a highlight. R was able to make up a dance for Christina to copy, which she would practice throughout the week. This brought huge smiles to her face and gave her something to focus on. It really kept her going."



Youth Work

Demand for our youth workers continued to increase this year, with our team working with a total of **1,254 children and young people**. The youth workers provide holistic, non-clinical support at bedsides, in communal spaces and in The Hub both for individuals and groups.

The Hospital Youth Forum is now up and running, with 12 young people attending this year's meetings. The purpose of the Youth Forum is to give children and young people a voice, to ensure they are at the forefront of any decisions being made about their healthcare and are influencing positive change.

"I was feeling pretty down and in a lot of pain and wasn't feeling myself today after my spinal operation. Then Emma walked in really happy and cheery and asked if I wanted to play Uno. That one small thing made my day and made me feel so much better! You have no idea how much of a difference it made. Thank you for making my day a whole lot better!" – Young person after a youth work session.

Complementary Therapy

Being in hospital and having treatment, or supporting a child through treatment, can be a very stressful and anxious time. Complementary therapy can play a part in supporting children and families by offering relaxation and calmness.

Our Complementary Therapist Susie brings a soothing mix of holistic activities, massage and aromatherapy to children, families and staff at the hospital, expertly adapting therapies to suit all ages, stages and conditions to make sure that no one misses out on a bit of respite and relaxation.

Susie provides a choice of massage, aromatherapy massage or aroma nasal inhaler, all of which can offer emotional as well as physical benefits, helping to reduce anxiety and pain, improve sleep and increase wellbeing.

In 2024, 635 children, young people and family members took part in individual and group complementary therapy sessions.

One particular highlight was a 'Complementary Therapies Takeover Day' in partnership with Edinburgh College, which saw college students visit the wards and Hub, painting children and family member's nails and giving massages. This was incredibly well received and repeated again at Christmas.



CASE STUDY: The number of families with babies in the Neonatal Intensive Care Unit (NICU) being supported by Susie for Complementary Therapies is increasing greatly. New mum M spent months in hospital when baby B was born nine weeks early.

She said, "Having a baby in the NICU is a rollercoaster. It's difficult to disconnect from what's happening and easy to forget that you also need to be kind and take care of yourself. Until B had his surgery, I was breast expressing. Expressing at least eight times a day, 15 minutes at a time, takes its toll on your posture. I was really struggling with back aches and pains.

"My husband saw a poster for ECHC's complementary therapy with Susie and said, 'I think that would be really good for both of us'. He had been sleeping on a fold-out hospital bed for weeks, so was also feeling the physical impact. We both got massages. For those 45 minutes of complementary therapy, I was able to switch off from being in hospital. You've no idea how much of a lifeline it is. Susie's magic touch makes you completely lose track of time and transports you to a calm and happy place."

Volunteers

We simply couldn't do what we do without the help of our incredible volunteers, who selflessly donate their time to bring fun, laughter, reassurance and comfort to children facing potentially life-changing hospital visits.

ECHC is privileged to have the support of volunteers in all areas of our work, including the Hub, the Haven, our arts programme, fundraising and the office. **Volunteers contributed 10,990 hours to ECHC in 2024, with over 150 individuals volunteering at least once across the year, and many volunteering multiple times in a variety of different roles.**

Our **38** regular shop volunteers give a weekly commitment of over **87** hours per week, enabling us to open our hospital shop for longer hours and at weekends. Volunteers also contributed 30 hours per week to running our shop trolley, taking a selection of our offering around the wards for those unable to pop down to the shop itself.

27 volunteers contributed **2,564** hours to supporting children and families in The Hub. Volunteers were also invaluable in supporting our arts activities, particularly our daily activities and visits over the Christmas period.

In addition, **4** volunteers supported children struggling with their mental health, and their families, at The Haven, contributing a total of **666** hours across the year.

This year, we also implemented a new Volunteer Management System, Better Impact, which has helped us to improve and simplify our volunteer journey, data management and processes.

CASE STUDY: Hibernian FC Captain Joe Newell felt inspired to get involved with ECHC after a Christmas visit to the hospital with his teammates. The experience stayed with him and he now volunteers weekly in The Hub and on the wards.

Joe said: "Every time I arrive at the hospital, it puts everything into perspective. It's incredibly hard to hear some of the children's stories, but it's also a reminder that you can't carry the weight of the world on your shoulders over a game of football.

You see the impact being there can have on these kids. It's a privilege to witness their incredible courage and play a small part in helping them through their most difficult days. It's not just about the children; it's about their families too. Parents and carers often just need a break from being on the ward and a bit of time out. ECHC'S Hub offers them a space to do just that."



Special Projects

Additional impactful activities provided by our Children's Wellbeing Service include:

Space Academy – Children in isolation in hospital often feel confused, sad and lonely. We wanted to find a way to help them feel a little better, so asked ourselves, 'Who goes through a similarly isolating experience?' The resounding answer was astronauts. With the backing of Tim Peake himself, we designed and launched Space Academy – a 21-day programme of activities, based on the real-life experiences of an astronaut. Using the Space Academy app, young patients become the captain of their hospital journey from blast off to touch down, completing daily missions to which aim to entertain, distract and give a sense of control.

This year, Bluebell Wood Children's Hospice in Sheffield have been piloting the programme. A cohort of four young people used the app and came together socially online to check in with each other and share progress. This is a development of the project for new users and gives us the chance to see how licensing the product to other hospitals could work.

CASE STUDY: Four-year-old space enthusiast F was rushed from West Lothian to the children's hospital with pneumonia. For five long weeks, the hospital became their home. Thankfully, F found solace in Space Academy.

Mum says, "We couldn't leave the ward, so having activities brought to his bedside made all the difference. It helped me as well. Spending so much time between four walls really takes a toll on your mind, and we were all stuck in that room all day, every day, for weeks.

ECHC visited twice a week with Space Academy activities. F especially loved the arts and crafts. He made a rocket, a space grabber, glowing stars he could shine a UV light on and so much more... It kept him busy for hours. Space Academy gave us an opportunity and space to have conversations that weren't about Finlay's condition - to talk to people who weren't doctors or nurses, just to take a break from constantly thinking about what was going on."

Healing Arts Scotland Festival (HAS) - HAS is an internationally recognised festival that was held in Scotland in 2024, engaging multiple stakeholders across the health and education sectors. Our Children's Wellbeing Team participated in various events throughout Edinburgh, showcasing the integration of arts into healthcare, particularly for young people.

The team discussed initiatives such as Step Out, our dance group for young people accessing physiotherapy, children's mental health and how we're supporting young people and their families through The Haven, and our partnership with National Galleries which demonstrates how collaboration with artists can address healthcare challenges.

GRANTS PROGRAMME

In 2024, ECHC approved **29** grants with a value of **£134,000**. However, in total **£238,000** of funding was provided to grants approved both during the year and in prior years. This funding resulted in **39,021** children being directly supported through our grants programme.

Any NHS staff member can apply to the ECHC grants programme for project funding. These projects can vary in scale from the purchase of a small number of items, such as baby play equipment, to the renovation of entire buildings.

We have an easy-to-use online application form for grants, which is well used. We also offer a tailored project development service which means that we can meet with applicants to discuss their ideas and help them shape their application. This support can lead to world-class projects, informed by the latest in best practice and through collaboration with experts in the field.

Applications usually fall into the categories of enhancements, comfort and distraction, training, research and medical equipment.

Highlights of the equipment and research made possible thanks to 2024 grants programme funding are as follows:

Virtual Reality

Being stuck in bed, surrounded by bright lights, clinical-looking equipment, continuous beeping – it's a scary time for children in hospital. That's why ECHC provided **£10,565** worth of funding to lease five virtual reality (VR) headsets, to soothe and distract children experiencing severe pain and worry.

Made by Smileyscope, the VR goggles are proven to reduce patient pain by 60%, reduce anxiety by 40%, and reduce caregiver/clinician distress by 75%.

As well as exploring enchanted forests and diving to the depths of the ocean, children can prepare for daunting procedures like MRIs and do meditative deep breathing for relaxation.

By immersing themselves in captivating virtual environments, children and young people are distracted from needles, tests, prodding and poking; procedures become more comfortable, less painful and, for a little while, they find escape from their challenging reality.



CASE STUDY: M (7) was diagnosed with a rare and aggressive brain tumour and was undergoing monthly rounds of chemotherapy. The chemotherapy days were long, and M was often quite bored as he had to stay in the same position for a long time. Then, he discovered the VR.

Mum said: "M loves gadgets and technology so was in his element! The VR became his escape, transporting him to other worlds, far away from the tubes and medicines. It was also great for procedural anxiety as it had different options, taking M through visuals of MRI scans, having bloods taken and other procedures. It got him used to the noises he might hear and showed him what to expect, which really helped to ease his worries."

East Lothian Community Hospital – Speech and Language Therapy Rooms

Coming to hospital can be stressful for children, especially those struggling with communication skills. That's why we teamed up with NHS Lothian Charity, providing funding of £30,000 to revamp the Speech and Language Therapy rooms at East Lothian Community Hospital.

Think bright, colourful walls, interactive elements and super comfy cushions, creating a mood that feels more soft play and less paediatric clinic.

Visiting children now come into a fun and relaxing atmosphere which helps them to forget their worries, and better engage with their treatment.

Memory Boxes and Memorial

We provide the Palliative Care team with an annual grant of **£15,000** which funds items including memory boxes, charms, framed hand and foot casts and quilts. These items help the team to support families with a child approaching end of life to create precious memories and are always well-received. The team has also been able to purchase a photo printer and projector to make hospital rooms feel more comfortable and homely.



This year, we also provided **£1,000** of funding for bereavement support books which help parents, siblings and other family members to prepare for and cope with the death of a child.

Referrals to the Palliative Care team have increased by 288% since 2019, so the team are enormously grateful for this continued funding.

Funding of **£500** was also provided to hold and facilitate a Memorial Service for families who have experienced the death of a child at the RHCYP or within a community setting.

CASE STUDY: An older child was in hospital for eight weeks before he died. For the first two weeks, he enjoyed printing off his own photos using the printer. His symptoms were difficult to manage for around a week, at which time he was ventilated and intubated in Critical Care, but he was able to enjoy watching a movie using the funded projector. There are no TVs in Critical Care but the projector projected the film on the wall and it was like being at the movies. He was also able to come down to The Hub to enjoy our Halloween party. He hadn't wanted to go anywhere for days but was able to dress

up for the party and this made him smile. He had fun, and our arts activities helped with symptom management. He was deteriorating at this time, but The Hub helped with distraction and made him feel more in control. The Palliative Care team told us he was happier.

Emergency Funding for Families

Some families need individual financial support to help them access the healthcare they need and relieve financial pressure at the worst of times. ECHC gave **£12,000** to the RHCYP Social Work team so they can offer tailored financial support to individual families on a need by need basis. This may be for a missing household appliance to help support a child's recovery, for essential travel so that a family can attend a child's hospital appointment(s), or for other items to help improve the standard of living and ease poverty.

The team are seeing more and more families who are struggling to attend hospital appointments. For a child living on the other side of the city, in a family with other siblings and one parent, attending can be very difficult. There can be a presumption parents have a car and childcare in place to allow them to visit hospital. But many don't, and the time, energy and cost of coming to hospital is too much of a barrier.

In addition, the hospital's Social Work team are seeing a lot of young mothers who have nothing for their newborn baby when they leave hospital. In these cases, ECHC's funding provides baby baths, nappies etc. The team are therefore very appreciative of this continued funding.

CASE STUDY: A family had a seriously ill baby who was very premature. At home after discharge, he had a catastrophic event where he stopped breathing and needing resuscitation. The family had another child, a 6-year-old. The little one survived but had brain damage and has since had lots of emergency admissions. When he comes in, his dad comes with him and mum stays at home for the 6-year-old. They receive £30 - £40 per visit to help with costs of food and transport.

"We are seeing more and more people with less and less." – Social work team

Play and Clinical Distractions

We gave **£12,000** to the hospital's Play Team. Play specialists use the toys and equipment funded by our grant to support children who might otherwise miss out on their right to play. The grant funds everything from reward stickers to developmental sensory packs.

Funding of items such as a TENS machine and Buzzy Bees for the IBD and Liver service helps ease pain before or during a procedure. Buzzy Bees are very popular and block the pain from needles using a combination of cool temperature and vibration. This eases distress and reduces the likelihood of children refusing treatment.



VOLUNTARY INCOME

As 2024 draws to a close, so does another year of challenging fundraising. More charities than ever have closed their doors, laid off staff, restructured and merged; consumer confidence in the economy has flatlined, and we have faced yet another year of hard work to chase down every penny to ensure that children and their families get the support they need while in hospital and beyond.

We have looked hard at how we operate. We have worked smarter, with a sharp focus on the best return on investment; we have improved our brand strength and profile to attract more support; we have ensured that giving to us is easy and digitally optimised; and we have worked hard to steward our incredible supporters, showing them the true impact of their gifts – be that money, time or expertise.

Record numbers walked, ran, jumped, cycled, partied and played for us in 2024, and we couldn’t be more grateful. These ‘mass participation’ events seem to be having a resurgence after COVID 19 and we have focused on encouraging a wider range of supporters to fundraise for us in this way – and they haven’t let us down.



Our Get Together dinner, auction and ball at Prestonfield House, Edinburgh, in June raised a whopping **£83,891** and once again left guests in no doubt about why their support is so important. Our sincere thanks go to all those who bought a table (so many of them repeat, loyal supporters who love the event) who sourced fabulous auction prizes, who bid on those prizes – and to the many volunteers who helped to make the night so memorable.

Taylor Swift rolled into town in June and two generous supporters donated four tickets to this must-see concert. Of course, the first two of these were given to a mum and her superfan daughter after a challenging time in the hospital. But our online auction, created with just one week to spare, raised over **£23,000** for the remaining tickets.

2024 saw us complete our first year (of two) in partnership with Edinburgh Airport. And what a partnership it’s been so far. From the moment the partnership took off, the airport team has gone above and beyond, contributing a staggering **£40,037** and staff volunteering **150** hours. Fuelled by compassion, enthusiasm and boundless energy, the team has thrown themselves into fundraising with every area of the business getting involved. One of team said, “Working with ECHC has been a life-changing experience, both professionally and personally. Knowing that our efforts have contributed to helping sick children and providing support for their families has deepened my sense of purpose.” We are so grateful to



Edinburgh Airport, its leadership team and all its staff who have contributed so much to make this a truly first-class partnership.

We have built a strong platform of corporate support since 2023. In 2024 we aimed to increase partner numbers as well as to maximise the contribution (whether time via volunteering or with funding) of each partner. We worked with **21** partners in 2024 (13 of which were brand new to ECHC) who raised over **£162,000**. We are so grateful to all those who decided to choose us in the first place but then worked so hard to contribute so much to our work.

When we show our supporters firsthand what we do, by inviting them into the hospital for a guided tour, we see what an impact that makes. So, in 2024 we decided to extend this invitation to a wider cohort. The effect was fantastic, and we were able to cement committed relationships with donors even further. We are deeply grateful to those who continue to support us over the long term.

On 12 December, we launched our first Sparkle & Shine Christmas Carol Concert. We know that everyone enjoys a good festive sing along and we weren’t wrong. Joined by The Monktonhall Brass Band and The Rock Choir, our guests raised the roof at The Dean church in Edinburgh’s West End for a truly uplifting festive evening. And teenager Ava told the gathered guests how ECHC had been an invaluable source of support as she battled with her grueling stay in hospital. We were delighted that over **£4,000** was raised on the night and have already booked the venue again for 2025. Thank you to all the guests who bought tickets and have pledged to do so again.



Sparkle & Shine sat alongside our most important fundraising time of year. Our Christmas appeal continues to grow, and, alongside our direct marketing and social media appeal to donors, 2024 saw us secure city-wide advertising on billboards, bus backs, bus stops and train stations. We know that by strengthening and growing our brand, we will attract more donors – and ultimately reach more children and families in hospital who need us.



We simply couldn’t support so many children and families each year without the commitment and generosity of so many donors. Our heartfelt thanks to them all.

Trusts and foundations continue to be valued supporters of our Children’s Wellbeing Service, The Haven and our grants projects. ECHC would like to thank the City of Edinburgh Council, the National Lottery Community Fund, Hospital Saturday Fund, Hanlon Stevenson Foundation, Scottish Children’s Lottery Trust and all the other generous charitable funders who made donations in 2024.

RETAIL

The shop in RHCYP operates a seven day per week service thanks to our wonderful staff and volunteers and continues to be a vital lifeline for children, families and NHS staff.

The shop also serves a vital role of raising money and awareness for ECHC with all profits being transferred from ECHC's trading company Task Trading to ECHC at the end of the year and used for charitable purposes. Footfall and sales have remained strong in 2024, with the shop benefitting from its prime location in the busy atrium and its reputation amongst staff and visitors for its product range, friendly welcome and long opening hours.

We also run a shop trolley which visits wards and NHS staff areas on weekday afternoons. This gives families, who for whatever reason aren't able to visit the shop, access to snacks, cold drinks, essential items and gifts.

We would like to say an enormous thank you to our wonderful shop volunteers, and to all our customers who support us.

ROYAL PATRON

We are delighted to continue to receive invaluable support from our Royal Patron, HRH Princess Beatrice of York. Her Royal Highness supports the charity throughout the year from forewords in event programmes to judging the annual Easter Bonnet competition.

NHS Lothian

We would like to thank NHS Lothian for many years of rent-free shop and office space in the RHCYP which has continued in the new hospital. We remain incredibly grateful to all in NHS Lothian who support our work but especially to Allister Short, NHSL Service Director for Women's and Children's Services and all the Children's Services team and Allied Health teams, who provide referrals to our services, make applications to our grants programme and support, assist and promote our work more generally. We are proud of the partnership that we have and grateful to them all.

FINANCIAL REVIEW

Consolidated income of the group for the year to 31 December 2024 equalled £2,705,703 (£2,157,363 in the year to 31 December 2023) and consolidated expenditure equalled £2,235,453 (£2,429,481 in 2023). The total net income was £470,250 (net expenditure of £272,118 in 2023).

Details are provided in the following paragraphs and further analysis is provided in the notes to the accounts.

Reserves Policy

At any one time, ECHC holds funds which have been restricted by either the charity or supporters for a specific purpose. This is managed in line with our 'Policy on Management of Restricted Funds'.

Funds for the group as at 31 December 2024 totalled £2,331,617 (£1,861,367 at 31 December 2023) of which £920,865 (£783,691 at 31 December 2023) represents Restricted Funds (funds received which are earmarked by the donor for a specific ward, department or project) and £1,410,752 (£1,077,675 at 31 December 2023) represents Unrestricted Funds.

Out of the unrestricted funds, the Trustees have designated a sum totalling £2,260 which will be spent on specific projects during the next year. This is shown separately in the balance sheet as Designated Funds.

In addition, a sum of £275,000 is allocated to the Operating Fund to cover an orderly winding up of the charity, in a worst case scenario.

Detailed monitoring and response plans have been developed and implemented to ensure that in the event of unforeseen drop in income, actions can be taken to ensure there remains sufficient headroom in the level of unallocated unrestricted reserves to safeguard the financial stability of the charity.

Going Concern

Work has continued this year to measure and strengthen our brand to attract more supporters in a hugely competitive landscape. The team have been successful in maintaining a number of key corporate partnerships and we move into a second year of funding from Edinburgh Council which provide a positive outlook for the year ahead.

Close monitoring of financial performance will be undertaken throughout the year so that timely mitigating actions can be implemented if income falls below budget. Action plans have been developed to ensure that more significant actions can be taken, if required, to ensure that the charity can continue to operate going forward.

The Trustees are satisfied that the accounts should be prepared on a going concern basis taking comfort in the resilience of the charity given:

- The charity's current cash position and level of reserves.
- The charity's ability to be agile due to the discretionary nature of much of its expenditure. Large parts of the Children's Wellbeing Service can be stopped, delayed or reduced as required, providing the charity with flexibility and control over a large proportion of its expenditure.
- In recent years, the charity has been able to successfully revise its fundraising strategy to focus on prioritising income streams available which provided the highest return on investment. The charity's ability to be flexible and react to the changing landscape has been proven and a similar approach can be taken if the challenging environment limits the fundraising activity that has been planned.

Risk Management

Senior Management Team continually evaluate and mitigate the risks faced by the Charity on an ongoing basis throughout the year. The charity's risk register is the framework used to set out the current and ongoing identified risks faced by the charity and the mitigants and controls that have been put in place to reduce the impact of each risk.

The principal risk to the charity is the failure to raise the funds required to meet the costs of the charity. This risk of a reduction of income currently continues to be high due to the continued cost of living crisis. Due to mitigations put in place which include; development of a new fundraising strategy, development of new income streams and digital forms of fundraising, comprehensive actions plans in place for all activities focusing on maximising income and creating efficiencies and regular reporting to ensure shortfalls are mitigated, the charity continues to demonstrate its resilience and ability to react quickly to ensure its financial stability whilst still delivering on our charitable objectives through the Children's Wellbeing Service and Grants Programme.

The Senior Management Team continue to keep areas of potential risk under constant review and will be reported to the Audit Committee and Board on an annual basis.

FUTURE PLANS

Towards the end of 2024, we spent significant time consulting with children, young people and families who use the hospital, along with key NHS staff, ECHC staff and volunteers.

They told us:

- Children, young people and families in hospital need our services to help them cope.
- But many children, young people and families don't know about our services and so don't access them. We only reach one in ten.
- The whole family needs our support.
- This includes older children and young people, as well as siblings, who feel there is nowhere to turn for this.
- Children, young people and families want somewhere to turn and someone to support them throughout their hospital journey.
- On top of the child's health challenges, families are dealing with poverty, loneliness and poor mental health.

In addition, they highlighted to us:

- Children and young people experience boredom, pain, fear, isolation and loneliness
- A lot of children and young people can be very stressed, upset or anxious when they need to have a treatment
- Many are very scared of procedures, such as getting their bloods taken
- Some children and young people experience agitation and anxiety around the hospital environment eg 'alarm' sounds on the medical apparatus around them
- The environment can be overwhelming and overstimulating for neurodivergent children
- Many families require a range of additional supports
- Getting to/from hospital can be too expensive for some families and appointments are missed.

Transport home can be very problematic especially after an emergency and can be expensive

- Families are reluctant to leave their child's bedside and can spend long periods isolated in single occupancy bedrooms
- Families need emergency clothing and toiletries, space to unwind away from the ward, and access to support.

We are pleased to be launching our new strategy, "No Child Should Face Hospital Alone", which is an ambitious ten-year plan responding directly to the needs of children, young people and families in hospital.

The Plan will be rolled out from Spring 2025 and see us strive to reach more than the one in ten children that benefit currently from our services and supports.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Edinburgh Children's Hospital Charity was formed as an unincorporated association on 7 December 1992. On 1 October 2010 the assets and liabilities of the association were transferred into a company limited by guarantee, then called The Sick Kids Friends Foundation. The 'Memorandum and Articles of Association' is the governing document for the organisation and sets out the charitable purpose and governance structure. ECHC is recognised by HM Revenue & Customs as a charity and is registered with the Office of the Charity Regulator (OSCR) as a Scottish Charity with Scottish Charity Number SC 020862.

These accounts are the thirteenth accounts of the charity in the form of a company limited by guarantee and cover the twelve months to 31 December 2024.

Trustees

The Directors of the Company (the Trustees) are responsible for the strategy and governance of the Charity and monitoring performance in line with the strategic objectives. The Trustees include members with professional experience in public sector (including health and education) and private sector (including retail, legal and financial services). The responsibility for delivering the strategy is delegated by the Board to the staff team.

There are currently thirteen Trustees who are all volunteers. Biographies of the Trustees are given on the ECHC website. They receive no remuneration other than reasonable expenses, such as travel, should they wish to claim it. No expenses were claimed during the year. When being recruited, Trustees undergo a selection process led by a delegated Governance Sub-Committee. All Trustees have a Role Description and Person Specification, sign up to the ECHC Trustee Code of Conduct and complete a Register of Interests annually. A full induction is provided to each new Trustee including the provision of a Trustee Handbook which provides helpful information about the organisation. Informal training is provided throughout the year covering areas including legal, governance and compliance. Board Effectiveness reviews were introduced in 2017. Opportunities are offered to the Trustees for touring RHCYP and shadowing the Children's Wellbeing Service Team.

The Board also holds an away day each year to review the strategic direction of the Charity.

The Trustees on an ongoing basis consider the range of skills and experience on the Board. During the twelve months (and up to the signing of these accounts) there were the following changes to the Board of Trustees:

- Lindsay Gardiner resigned in September 2024. Lindsay was Chair and Trustee of the Charity for nine years and made an invaluable contribution to the Board. During Lindsay's nine year term, he oversaw significant developments including the move to the new hospital, covid and its associated challenges, and the opening of The Haven. We are very grateful to him for his leadership.
- Michael Tumilty resigned in September 2024. Michael was a Trustee for eight years and his expertise was a huge help to the Charity. Mike was chair of the ECHC Grants Committee and a particular champion of our work in children's mental health. He also fundraised for the charity by running multiple marathons across the globe.
- Rhona Shepherd was appointed to the Board in May 2024 and took over as Chair in September 2024. As a founder and Chief People Officer of Red Sky Management, she has spent the past two decades supporting and coaching directors, CEOs and senior leadership teams across a range of leading businesses. As well as exceptional business acumen and in-depth experience of strategic development, Rhona is passionate about supporting children and young people and making a positive difference to their healthcare.
- Ed Brooke was appointed as a Trustee in September 2024. Ed Brooke is a Partner at The Leith Agency and works on international accounts such as British Airways and Canon and has led the IRN-BRU team, multiple retail accounts such as Aldi, Spar and Dobbies. Highly commercial, strategic and trusted, Ed is strong at developing bold and effective campaigns for his clients and their brands. Over the last ten years he has worked with the team at ECHC on initiatives such as Christmas campaigns and the Oor Wullie's Big Bucket Trail.

Decision Making

The Trustees meet regularly to monitor progress, decide on applications, and receive reports. A schedule of meetings is agreed annually. In 2022, the Trustees approved the Organisational Strategy for 2022 to 2025 and on an annual basis a budget for income and expenditure is approved. Responsibility for delivering the strategy is delegated to the Chief Executive and staff as detailed in the Scheme of Delegation and Sub-Committee Terms of Reference. Regular reports on progress are given at Trustee meetings.

There are three sub-committees, which meet as required and make recommendations to the Board. These are:

Audit Committee

The Audit Committee meet up to three times a year and comprises two Trustees and one non-Trustee. The committee receives reports from the CEO and the finance team on financial activity, systems and processes. Each year the organisation undergoes an audit whereby the robustness of ECHC's financial processes is assessed. The auditors report to the Trustees on any issues or areas requiring improvement.

Grants Committee

The Grants Committee, comprise both Trustees and external members, are responsible for:

- Having oversight of grant applications for amounts less than £5,000 which are granted by the CEO
- Considering and approving grant applications for amounts of £5,000 up to £50,000
- Advising the full Trustee board on grant applications for amounts over £50,000.

Governance Committee

The Governance Committee take delegated responsibility on behalf of the board of trustees for ensuring effective and improving governance.

They are responsible for:

- Considering and make recommendations to the board on all matters relating to governance
- Considering and advising the board on the composition and balance of the board
- Nominating and determining the process for selecting candidates to be recommended for appointment to the board and committees
- Developing and recommending to the board policies and procedures
- Reviewing and advising the board on the charity's pay awards

Management

The charity is led by the Chief Executive is supported by the Deputy Chief Executive Officer and three senior managers, the Director of Relationships, the Chief Operating Officer and the Director of Children's Wellbeing Services.

Organisational structure

The staff team is made up of:

- The Chief Executive
- Fundraising and marketing team
- Finance and operations team
- Children's Wellbeing Services Team
- The Haven Team
- A Shop Manager and team
- Admin support

The team comprises eighteen full-time staff and twenty-one part-time staff on average throughout the year.

Finance and Administration

The organisation has robust financial management procedures. These include processes for committing the organisation to expenditure, ordering from suppliers and cash handling.

All staff play an important role in ensuring that financial management policies and processes are followed at all times.

An income and expenditure budget is developed annually with input from all staff. This is approved by the Trustees and progress against the budget is monitored through monthly management accounts.

ECHC also has robust policies and procedures in relation to information governance (the storing, management and processing of personal data). All supporter information is stored on our Raisers Edge database in line with Data Protection legislation.

Salary review

Salary reviews are conducted on a regular basis, the last being in 2021 and was done by an external HR consultant. The consultant benchmarked against several charities, including two with similar purpose; used online salary comparison sites; and considered the scope and salary of similar posts advertised in sector recruitment sites. The pay of senior management was subject to the same approach.

Whilst the large majority of roles were considered to be in line with the market, a small number of roles were deemed to be slightly out of kilter and an adjustment to these roles was proposed to and approved by the Governance Committee and Board of Trustees.

Connected Bodies

Task Trading Limited is a wholly owned subsidiary company through which the trading activities for Edinburgh Children's Hospital Charity are carried out. Task Trading Limited shares its principal address with Edinburgh Children's Hospital Charity. Gross income for the year to 31 December 2024 amounted to £433,697 (£421,485 in 2023). The net profit to be gifted to Edinburgh Children's Hospital Charity for the year to 31 December 2024 was £53,862 (£59,914 in 2023). The Sick Kids Friends (Little France) Limited was set up in December 2010 and has not traded.

Relationship between the Charity and Related Parties

- Task Trading Ltd was set up as the trading company of the charity and donates its profits to the charity under the Gift Aid Scheme on an annual basis.
- As at the year end, two Trustees, Rhona Shepherd (Chair) and John Brodie, are directors of Task Trading Ltd. The CEO of ECHC, Roslyn Neely, is also a director of Task Trading. Lindsay Gardiner resigned as a director of Task Trading in September 2024.
- One Trustee, Rhona Shepherd (Chair) is a director of The Sick Kids Friends (Little France) Limited, as is the CEO of ECHC, Roslyn Neely. Lindsay Gardiner resigned as a director of The Sick Kids Friends (Little France) Limited in September 2024.
- One Trustee, Keith Anderson, is Director of Scottish Power. The charity's electricity was supplied by Scottish Power on a commercial basis until June 2024, no benefit was derived from this relationship.
- One Trustee, Michael Tumilty, is Global Head of Operations at Aegon, our pension provider. No benefit was derived from this relationship. Michael Tumilty resigned from the Board in September 2024.
- One Trustee, Jon McCormack, is employed by NHS Lothian.
- Two members of the Grants Committee, Paul Leonard and Jon McCormack, are employees of the NHS at the RHCYP.

Auditors

Henderson Loggie LLP were re-appointed by the members at the Annual General Meeting in October 2024. So far as each Trustee is aware, there is no relevant audit information of which the auditors are unaware. Each Trustee has taken the appropriate steps to make themselves aware of such information and to establish that the auditors are aware of it. The Trustees' report is prepared in accordance with special provisions of the Companies Act 2006 relating to small companies.

Approved by the Trustees and authorised for signature by:



Rhona Shepherd
Chair
20 May 2025

Statement of the Trustees' Responsibility in respect of the Accounts

The Trustees who are also the directors of the charitable company for the purposes of company law are responsible for preparing the Report of the Board of Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare an annual report and financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and the incoming resources and application of resources including the income and expenditure of the charitable company and the group for that period.

In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice 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 and the group will continue in operation.

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

The Trustees are also responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions of accounts may differ from legislation in other jurisdictions.

Independent Auditor's Report to the Trustees and Members of Edinburgh Children's Hospital Charity

Opinion

We have audited the financial statements of Edinburgh Children's Hospital Charity (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2024 which comprise Consolidated and Parent Charitable Company Income and Expenditure Accounts and Statements of Financial Activities, the Consolidated and Parent Charitable Company Statements of Financial Position, the Consolidated and Parent Charitable Company Cash Flow Statements and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2024 and of the group's and parent charitable company's incoming resources and application of resources, including the group's and parent charitable company's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (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 responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the charitable company for the purpose of company law) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider

whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 30, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

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

they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

As part of our planning process:

- We enquired of management the systems and controls the group and parent charitable company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management informed us that there were no instances of known, suspected or alleged fraud;
- We obtained an understanding of the legal and regulatory frameworks applicable to the group and parent charitable company. We determined that the following were most relevant: Health and safety legislation, employment law, and compliance with the UK Companies Act, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts Regulations 2006
- We considered the incentives and opportunities that exist in the group and parent charitable company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the group and parent charitable company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Inquiry of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of relevant board and other trustee or management meetings;
- Review of correspondence with the regulator, where applicable;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees.

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



Keith Macpherson (Senior Statutory Auditor)

For and on behalf of Henderson Loggie LLP

Chartered Accountants

Statutory Auditor

Henderson Loggie LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

Level 5, The Stamp Office

10-14 Waterloo Place

Edinburgh

EH1 3EG

21 May 2025

Edinburgh Children's Hospital Charity

Consolidated Income and Expenditure Account and Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Year to 31 December 2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	Year to 31 December 2023 Total Funds £
Income:							
Donations and Legacies	2	1,426,943	772,716	2,199,659	1,168,281	534,416	1,702,697
Other Income	3	-	-	-	550	-	550
Other Trading Activities	4	469,135	-	469,135	432,074	-	432,074
Income from Investments	5	36,909	-	36,909	22,042	-	22,042
Total Income		1,932,987	772,716	2,705,703	1,622,947	534,416	2,157,363
Expenditure:							
Raising Funds	8	845,559	139,050	984,609	899,711	133,179	1,032,891
Charitable Activities	9	218,855	1,031,989	1,250,844	445,900	950,690	1,396,590
Total expenditure		1,064,414	1,171,039	2,235,453	1,345,611	1,083,869	2,429,481
Net Income / (Expenditure)		868,573	(398,323)	470,250	277,336	(549,453)	(272,118)
Transfers between funds	12	(535,496)	535,496	-	(540,281)	540,281	-
Net movement in funds		333,077	137,173	470,250	(262,945)	(9,172)	(272,118)
Reconciliation of funds							
Total funds brought forward at 1 January 2023		1,077,675	783,692	1,861,367	1,340,621	792,864	2,133,485
Total funds carried forward		1,410,752	920,865	2,331,617	1,077,675	783,692	1,861,367

Edinburgh Children's Hospital Charity

Charity Income and Expenditure Account and Statement of Financial Activities

	Notes	Year to 31 December 2024			Year to 31 December 2023		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income:							
Donations and Legacies	2	1,486,844	772,716	2,259,560	1,214,249	534,416	1,748,665
Other Income	3	7,988	-	7,988	7,844	-	7,844
Other Trading Activities	4	35,438	-	35,438	10,589	-	10,589
Income from Investments	5	36,909	-	36,909	22,042	-	22,042
Total Income		1,567,179	772,716	2,339,895	1,254,724	534,416	1,789,140
Expenditure:							
Raising Funds	8	473,711	139,050	612,761	545,434	133,179	678,613
Charitable Activities	9	218,855	1,031,989	1,250,844	445,900	950,690	1,396,590
Total Expenditure		692,566	1,171,039	1,863,605	991,334	1,083,869	2,075,203
Net Income / (Expenditure)		874,613	(398,323)	476,290	263,390	(549,453)	(286,063)
Transfers between funds	12	(535,496)	535,496	-	(540,281)	540,281	-
Net movement in funds		339,117	137,173	476,290	(276,891)	(9,172)	(286,063)
Reconciliation of funds							
Total funds brought forward at 1 January 2023		1,017,747	783,692	1,801,439	1,294,638	792,864	2,087,502
Total funds carried forward		1,356,864	920,865	2,277,729	1,017,747	783,692	1,801,439

Edinburgh Children's Hospital Charity

Balance Sheet at 31 December 2024

	Notes	Group		Charity	
		31 December 2024	31 December 2023	31 December 2024	31 December 2023
		£	£	£	£
FIXED ASSETS	13	2,967	10,149	2,967	10,149
CURRENT ASSETS					
Stock		12,159	14,862	2,250	1,590
Debtors	14	570,953	246,161	607,978	274,165
Cash at bank and in hand		1,839,551	1,721,095	1,735,760	1,619,263
CURRENT ASSETS		2,422,663	1,982,118	2,345,988	1,895,018
Other grants and creditors	15	(94,013)	(130,900)	(71,226)	(103,728)
CREDITORS: amounts falling due within one year		(94,013)	(130,900)	(71,226)	(103,728)
NET CURRENT ASSETS		2,328,650	1,851,218	2,274,762	1,791,290
NET ASSETS		2,331,617	1,861,367	2,277,729	1,801,439
Net assets comprising:					
Restricted funds	11,12	920,865	783,692	920,865	783,692
Unrestricted funds	12	1,133,492	795,755	1,079,603	735,827
Operating fund	10,12	275,000	275,000	275,000	275,000
Designated funds	10,12	2,260	6,920	2,260	6,920
Total unrestricted funds		1,410,752	1,077,675	1,356,864	1,017,747
		2,331,617	1,861,367	2,277,729	1,801,439

These accounts have been prepared in accordance with Charities SORP and FRS 102.

These accounts were approved and authorised for issue by the Trustees on 20 May 2025 and signed on their behalf by:



Rhona Shepherd
Chair

Edinburgh Children's Hospital Charity

Consolidated Statement of Cash Flows

	Year to 31 December 2024 £	Year to 31 December 2023 £
Cash flows from operating activities		
Net cash used in operating activities	81,546	(423,820)
Cash flows from investing activities		
Dividends, interest and rents from investments	36,909	22,042
Fixed Asset	-	-
Net cash provided by investing activities	36,909	22,042
Change in cash and cash equivalents in the reporting period	118,455	(401,777)
Cash and cash equivalents at the beginning of the year	1,721,096	2,122,872
Total cash and cash equivalents at the end of the year	1,839,551	1,721,098

Notes to the statement of cash flows

	Year to 31 December 2024 £	Year to 31 December 2023 £
Note a - Reconciliation of net income to net cash flow from operating activities		
Net income for the year	470,250	(272,118)
Adjustments for:		
Depreciation	7,182	7,182
Dividends, interest and rents from investments	(36,909)	(22,042)
Increase in stock	2,703	(3,850)
Increase in debtors	(324,792)	(145,488)
Decrease in creditors	(36,888)	12,496
Net Cash used in Operating Activities	81,546	(423,820)

	At start of year £	Cash Flow £	Non-cash changes £	At end of year £
Note b - Movement in Net Funds				
Cash at bank	1,721,096	118,455	-	1,839,551
Net funds	1,721,096	118,455	-	1,839,551

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historic cost convention. The charity is a public benefit entity and a company limited by guarantee, incorporated in Scotland with the registered office as noted on page 58. The financial statements are compliant with the charity's Articles, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (amended), the Companies Act 2006, the Statement of Recommended Practice FRS102 (SORP FRS102) "Accounting and Reporting by Charities" and in accordance with Financial Reporting Standard 102 (FRS102). The charity has availed itself of S396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activity's. The principal accounting policies adopted in the preparation of the financial statements are set out below. The financial statements are prepared in pounds sterling which is the functional currency of the charity. Monetary amounts are rounded to the nearest pound.

Going Concern

These accounts have been prepared on a going concern basis. The Trustees have carefully considered the next 12 months and potential impacts of cost-of-living increases on the charity and believe that it is appropriate to prepare accounts on a going concern basis due to the following. Further information is given on page 19.

- The charity holds a sufficient level of reserves.
- The charity has the ability to be agile. Much of the charity's expenditure, is discretionary and can be stopped or delayed as required.
- The charity has been able to successfully revise its fundraising strategy and has performed well, generating income through planned activity that focuses on those income streams still available which provided the highest return on investment. The charity's ability to be flexible and react to the changing landscape has been proven and a similar approach can be taken if there are further restrictions that limit the fundraising activity that has been planned.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Task Trading Limited on a line by line basis incorporating income and expenditure under activities and expenditure on raising funds respectively.

Critical accounting judgements and estimation uncertainty

In preparing the financial statements, the Trustees are required to make judgements, estimates and assumptions, which may affect reported income, expenses, assets and liabilities. The estimates and associated assumptions are based on historical experience and other factors considered relevant. Actual results may differ from such estimates. Judgements made in preparing these financial statements comprise:

- The assessment of leases to determine whether the risks and rewards of ownership remain with the lessor or are transferred to the Charity.

Recognition of income

Donations and legacies income, which also includes gifts and grants, including government grants, that provide core funding or are of a general nature, is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income tax reclaims are recognised when claimed.

1. ACCOUNTING POLICIES *(continued)*

Gifts in kind

Where gifts in kind are donated for the purposes of auction or other sale the proceeds from the auction are included in the donations and legacies figures in the Statement of Financial Activities. Where goods or services are donated directly to Edinburgh Children's Hospital Charity these are included in the Statement of Financial Activities if the value is known with any certainty or in fixed assets, where appropriate. If there is uncertainty over the quantification of donations these are noted in the financial statements, if significant. Where goods are held for distribution to beneficiaries they are held in stock at fair value. The general volunteer time of the volunteers is not recognised.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on Raising Funds - The expenditure on raising funds consists of direct expenditure, trading activity costs, investment management costs and an apportionment of overhead and support costs as shown in note 7.

Charitable activities - Expenditure on charitable activities includes grants made, direct expenditure on charitable activities, and an apportionment of overhead and support costs as shown in note 7.

Grants payable are recognised in full in the period in which the obligation is made.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Designated funds are unrestricted funds which have been granted by the Trustees for particular purposes from which the expenditure has not been incurred. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Transfers between restricted funds are made where special purpose activities are continuing but the delivery has changed due to the closure of, for example, a ward. Such transfers are separately disclosed in note 11. Where other transfers are required the reasons are noted in the appropriate funds note.

Pensions

The charity operates a defined contribution pension scheme. The amount charged to the income and expenditure account represents the contribution payable to the scheme in respect of the accounting period.

Redundancy costs

Redundancy costs are charged in the year in which the commitment has been made to the employee.

Fixed Assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment - over 4 years (straight line)

Assets costing less than £5,000 are not capitalised.

Stocks

Stocks are stated at the lower of cost incurred in bringing each product to its present location and condition or net realisable value.

1. ACCOUNTING POLICIES *(continued)*

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and Provisions

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

Financial Instruments

The group only has basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

VAT policy

Edinburgh Children's Hospital Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate. However, Task Trading Limited is registered for VAT and accordingly its income and expenditure are stated net of VAT, other than irrecoverable VAT.

Tax Accounting

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes and is therefore exempt from corporation tax in respect of its charitable activities. The subsidiary company has no such exemption but mitigates any corporation tax due through payment of gift aid to the parent charity.

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

2. DONATIONS AND LEGACIES

Group	Year to 31 December 2024			Year to 31 December 2023
	Unrestricted £	Restricted £	Total £	Total £
Corporate	242,460	66,000	308,460	237,012
Individuals	544,664	26,427	571,091	397,018
Community	200,359	13,681	214,040	233,078
Events	120,886	27,498	148,384	297,393
Sports challenges	221,342	11,246	232,588	213,192
Trusts and Foundations	36,537	406,983	443,520	207,544
Major Donors	60,695	220,880	281,575	117,460
	1,426,943	772,716	2,199,659	1,702,697

Charity	Year to 31 December 2024			Year to 31 December 2023
	Unrestricted £	Restricted £	Total £	Total £
Corporate	242,460	66,000	308,460	237,012
Individuals	544,664	26,427	571,091	397,018
Community	200,359	13,681	214,040	233,078
Events	120,886	27,498	148,384	297,393
Sports challenges	221,342	11,246	232,588	213,192
Trusts and Foundations	36,537	406,983	443,520	207,544
Major Donors	60,695	220,880	281,575	117,460
Transfer of profits from Trading subsidiary	59,901		59,901	45,968
	1,486,844	772,716	2,259,560	1,748,665

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

3. OTHER INCOME

During 2024, the charity charged management fees to Task Trading of £7,988 (2023: management charge of £7,294) and additional other income of £nil (2023: other income of £550).

4. OTHER GROUP TRADING ACTIVITIES

	Year to 31 December 2024	Year to 31 December 2023
	£	£
Shop turnover	433,697	421,485
Donation in lieu of room rental	1,500	3,600
Crowdfunder	23,589	5,090
Lottery	10,349	1,899
Charitable Trading Activities	35,438	10,589
	469,135	432,074

Incoming resources from trading activities are stated net of value added tax and represent the value of sales made in the course of Task Trading Limited's activity.

5. INCOME FROM GROUP AND CHARITY INVESTMENTS

	Year to 31 December 2024	Year to 31 December 2023
	£	£
Interest from charity cash deposits	36,909	22,042

6. STAFF COSTS

Group	Year to 31 December 2024	Year to 31 December 2023
	£	£
Salaries	1,062,588	1,045,740
Social security costs	103,316	94,660
Pension costs	46,259	35,954
	1,212,163	1,176,354

Charity	Year to 31 December 2024	Year to 31 December 2023
	£	£
Salaries	1,002,969	995,376
Social security costs	99,686	91,437
Pension costs	44,569	34,442
	1,147,224	1,121,255

The Group team comprises eighteen full-time staff and twenty-one part time (nineteen and twenty-one in 2023). The charity team comprises seventeen full-time staff and eighteen part time (eighteen and nineteen in 2023). During the year, termination and/or redundancy payments totalling £3,711 were made (nil in 2023).

6. STAFF COSTS (continued)

A defined contribution pension scheme for all staff was introduced on 1 October 2011. At 31 December 2024 £1,245 was due to be paid by the Group team (2023: £215) and £1,245 by the Charity team (2022: £215). No Trustees received any remuneration during the year (nil in 2022). No trustees received any reimbursement of expenses during the year (nil in 2023). Trustee indemnity insurance was provided during the period at a cost of £796 (£796 in 2023).

In line with the Statement of Recommended Practice for Charities, the allocation of staff costs between fundraising, charitable activities and governance is shown in Note 7.

The total remuneration for key management during the year was £374,065 including employers’ national insurance of £37,531 (2023: £363,790 including employers’ national insurance of £36,863). During the year one employee received annual emolument between £70,000 and £90,000 (one in 2023) and one employee received annual emolument between £60,000 and £70,000 (one in 2023).

7. ALLOCATION OF COSTS

Group		Expenditure on Raising Funds	Fundraising trading	Charitable activities	Year to 31 December 2024 Total
	Basis	£	£	£	£
Staff costs (see note 6)	1	325,657	64,939	685,167	1,075,762
Special events	2	61,203	-	-	61,203
Promotional	2	37,504	-	-	37,504
Other direct fundraising costs	2	94,779	-	-	94,779
Travel	3	1,000	-	2,104	3,103
Postage and communications	3	3,209	-	6,752	9,962
Computer expenses and maintenance	2	7,929	-	16,682	24,611
Office expenses and other items	4	8,314	11,871	17,493	37,679
Premises costs	3	6,754	-	14,210	20,963
Other professional fees	3	5,460	-	11,487	16,947
Governance Costs	5	60,952	1,000	101,730	163,682
TOTAL		612,761	77,810	855,625	1,546,196

Allocation

Restricted funds	139,050	-	677,053	816,103
Unrestricted funds	473,711	77,810	178,572	730,093
	612,761	77,810	855,625	1,546,196

Costs are allocated as follows:

- 1 Time allocation
- 2 Direct attribution
- 3 Allocation based on staff costs
- 4 Direct attribution to activities for generating funds and the remainder allocated on staff costs
- 5 Governance cost split and allocation is shown on page 45, allocated from unrestricted funds only

Included within expenditure is £1,496 of non-audit fees paid to the auditor (2023: £1,265).

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

7. ALLOCATION OF COSTS (continued)

Fundraising trading governance cost of £1,000 is accountancy fees (2023: £950 accountancy fees). A split of all other governance costs is shown on page 45.

Charity		Expenditure on Raising Funds	Fundraising trading	Charitable activities	Year to 31 December 2024 Total
	Basis	£	£	£	£
Staff costs (see note 6)	1	325,657	-	685,167	1,010,824
Special events	2	61,203	-	-	61,203
Promotional	2	37,504	-	-	37,504
Other direct fundraising costs	2	94,779	-	-	94,779
Travel	3	1,000	-	2,104	3,104
Postage and communications	3	3,209	-	6,752	9,961
Computer expenses and maintenance	2	7,929	-	16,682	24,611
Office expenses and other items	4	8,314	-	17,493	25,807
Premises costs	3	6,754	-	14,210	20,964
Other professional fees	3	5,460	-	11,487	16,947
Governance Costs	5	60,952	-	101,730	162,682
Total		612,761	-	855,625	1,468,386
Allocation					
Restricted funds		139,050	-	677,053	816,103
Unrestricted funds		473,711	-	178,572	652,283
		612,761	-	855,625	1,468,386

Governance Costs Breakdown

	Basis			
Staff costs (see note 6)	3	43,944	-	136,400
Travel	3	135	-	419
Postage and communications	3	433	-	1,344
Computer Expenses	3	1,070	-	3,321
Office expenses and other items	3	1,122	-	3,482
Premises costs	3	911	-	2,829
Audit fee	2	12,600	-	12,600
Other professional fees	3	737	-	2,287
Total		60,952	-	162,682
Accountancy fee – trading subsidiary		-	1,000	1,000
Total group		60,952	1,000	163,682

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

7. ALLOCATION OF COSTS (continued)

Group		Expenditure on Raising Funds	Fundraising trading	Charitable activities	Year to 31 December 2023 Total
	Basis	£	£	£	£
Staff costs (see note 6)	1	336,182	55,098	649,636	1,040,916
Special events	2	100,104	-	-	100,104
Promotional	2	37,390	-	-	37,390
Other direct fundraising costs	2	89,311	-	-	89,311
Travel	3	1,528	-	2,952	4,480
Postage and communications	3	3,025	-	5,846	8,871
Computer expenses and maintenance	2	7,237	-	13,985	21,222
Office expenses and other items	4	12,004	15,033	23,198	50,235
Premises costs	3	23,685	-	45,769	69,454
Other professional fees	3	3,270	-	6,319	9,589
Governance Costs	5	64,877	950	102,724	168,551
Total		678,613	-	850,429	1,600,123
Allocation					
Restricted funds		133,179	-	549,389	682,568
Unrestricted funds		545,434	71,081	301,040	917,555
		678,613	71,081	850,429	1,600,123

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

7. ALLOCATION OF COSTS (continued)

Charity		Expenditure on Raising Funds	Fundraising trading	Charitable activities	Year to 31 December 2023 Total
	Basis	£	£	£	£
Staff costs (see note 6)	1	336,182	-	649,636	985,818
Special events	2	100,104	-	-	100,104
Promotional	2	37,390	-	-	37,390
Other direct fundraising costs	2	89,311	-	-	89,311
Travel	3	1,528	-	2,952	4,480
Postage and communications	3	3,025	-	5,846	8,871
Computer expenses and maintenance	2	7,237	-	13,985	21,222
Office expenses and other items	4	12,004	-	23,198	35,202
Premises costs	3	23,685	-	45,769	69,454
Other professional fees	3	3,270	-	6,319	9,589
Governance Costs	5	64,877	-	102,724	167,601
Total		678,613	-	850,429	1,529,042

Allocation

Restricted funds		133,179	-	549,389	682,568
Unrestricted funds		545,434	-	301,040	846,474
		678,613	-	850,429	1,529,042

Governance Costs Breakdown

	Basis				
Staff costs (see note 6)	3	46,187	-	89,251	135,438
Travel	3	210	-	406	616
Postage and communications	3	416	-	803	1,219
Computer Expenses	3	994	-	1,921	2,915
Office expenses and other items		1,649	-	3,187	4,836
Premises costs	3	3,254	-	6,288	9,542
Audit fee	2	11,718	-	-	11,718
Other professional fees	3	449	-	868	1,317
Total charity		64,877	-	102,724	167,601
Accountancy Fee – trading subsidiary	2	-	950	-	950
Total group		64,877	950	102,724	168,551

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

8. EXPENDITURE ON RAISING FUNDS

Group	Year to 31 December 2024			Year to 31 December 2023
	Unrestricted £	Restricted £	Total £	Total £
Expenditure on Raising Funds (note 7)	473,711	139,050	612,761	678,613
Fundraising trading:				
Costs of goods sold	294,038	-	294,038	283,197
Costs allocated to fundraising trading (note 7)	77,810	-	77,810	71,081
	371,848	-	371,848	354,278
Total expenditure on raising funds	845,559	139,049	984,609	1,032,891

Charity	Year to 31 December 2024			Year to 31 December 2023
	Unrestricted £	Restricted £	Total £	Total £
Expenditure on Raising Funds (note 7)	473,711	139,050	612,761	678,613

To the extent that the costs attributable to generating donations and legacies are not directly attributable between unrestricted and restricted funds, they are allocated in direct proportion to donations and legacies received. The costs attributed to fundraising trading all relate to unrestricted funds.

Notes 6 and 7 provide a breakdown of costs associated with raising funds.

Edinburgh Children’s Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

9. EXPENDITURE ON CHARITABLE ACTIVITIES

Group and Charity			Year to 31	Year to 31
	Unrestricted	Restricted	Dec 2024	Dec 2023
	£	£	Total	Total
Grants and donations:			£	£
Beatlie CDC Outdoor Space Enhancements	-	-	-	31,641
Complementary Therapy Room Enhancement	908	10,000	10,908	-
Crohn’s Research	-	118,951	118,951	98,006
Development of Sycamore Centre	-	-	-	25,000
Epilepsy Laser	-	14,282	14,282	14,282
Digital Champion	2,295	-	2,295	9,179
IMPACT-ACE Research	-	-	-	20,208
Memory Box Supplies	-	13,654	13,654	11,284
Play Department	-	6,223	6,223	4,982
Remote Patient Monitoring System	-	-	-	19,260
Sensory Equipment	-	-	-	10,063
Social Work Department	-	12,000	12,000	10,000
St John’s Maternity Department Enhancements	-	-	-	42,520
Virtual Reality Goggles	-	10,565	10,565	-
Volunteer Services	-	-	-	11,250
Welcome Presents and Rewards	-	5,000	5,000	5,150
Other grants and donations (under £5,000)	27,811	16,088	43,899	77,940
Total grants and donations	31,014	206,763	237,777	390,765
Direct charitable activity				
Childrens Wellbeing Service (Arts Programme)	7,719	70,551	78,270	95,271
Depreciation – 25%		25,761	25,761	18,579
The Haven	380	51,861	52,241	41,385
Other Grants Expenditure	1,170	-	1,170	161
Total direct charitable activity	9,269	148,173	157,442	155,396
Costs attributable to charitable activities (note 7) including governance costs	178,572	677,053	855,625	850,429
Total cost of charitable activities	218,855	1,031,989	1,250,844	1,396,590

All of the grants and donations payable were to support patients, families, projects or staff at the RHSC, RHCYP and other healthcare centres.

The costs attributable to charitable activities are attributed between unrestricted and restricted funds in direct proportion to charitable expenditure.

10. GROUP AND CHARITY DESIGNATED FUNDS

In line with the Statement of Recommended Practice for Charities, £2,260 (£6,920 in 2023) has been designated for various charitable projects and £275,000 (£275,000 in 2023), sufficient to cover an orderly winding up of the charity, has been designated in the Operating Fund as detailed in the ‘Financial Review’ on page 24.

A net transfer has been made to unrestricted funds of £1,892. This is the net effect of provisions made in the current financial period for grants approved in the period reduced by designations having been made in a previous financial year which are no longer required. This happens when specific funds are subsequently raised for the project or where the final cost is less than the designated amount.

	Funds Balance at 1 January 2024	(Payments) made during the period	Transfer from/(to) Unrestricted Funds	Funds Balance at 31 December 2024
	£	£	£	£
Designated Funds				
Digital Champion	2,295	(2,295)	-	-
Other approved grants (under 5,000)	4,625	(473)	(1,892)	2,260
Designated Funds	6,920	(2,768)	(1,892)	2,260
Operating Fund	275,000	-	-	275,000

Further information on grants paid and accrued during the period is given in the Trustees’ Report. The designated funds balance represents our commitments out of unrestricted funds for the next year.

	Funds Balance at 1 January 2023	(Payments) made during the period	Transfer from/(to) Unrestricted Funds	Funds Balance at 31 December 2023
	£	£	£	£
Designated Funds				
Volunteer Services	11,250	(11,250)	-	-
Children and Young People’s Website	3,501	(2,234)	2,093	3,359
Digital Champion	9,180	(9,179)	2,293	2,295
Play Department	7,000	-	(7,000)	-
St John’s Maternity Enhancements	21,259	-	(21,259)	-
Other approved grants (under 5,000)	8,753	-	74	1,266
Designated Funds	60,943	((23,799)	6,920
Operating Fund	230,000	-	45,000	275,000

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

10. RESTRICTED FUNDS

Restricted funds are funds received which are earmarked by the donor for a specific ward, department or project. Funds carried forward which were under £10,000 and had income or expenditure of less than £10,000, are included in the other funds under £10,000 funds balance at 1st January 2024.

	Funds Balance at 1 January 2024	Transfers between Funds	Transfer from (to) Unrestricted Funds	Income during the period	Payments and Grants during the period	Funds Balance at 31 December 2024
	£	£	£	£	£	£
Additional ATD Enhancements	25,000	-	-	-	-	25,000
Childhood Cancer Research	100,000	-	-	-	-	100,000
Children's Wellbeing Services	7,502	-	-	157,883	(143,951)	21,435
Craig Gowans Memorial Trust	31,572	-	-	750	-	32,322
Crichton Enhancements	10,797	-	-	64,000	-	74,797
Intensive Care & High Dependency	16,410	(875)	-	3,094	(7,733)	10,896
Crohn's Disease Research	204,586	-	-	62,248	(117,235)	149,599
Epilepsy Appeal	37,573	-	-	1,475	(3,263)	35,785
IBD Pharmacist*	26,000	-	-	(26,000)	-	-
LITT Service Costs	680	-	-	19,371	(14,282)	5,769
Memory Boxes	17,767	-	-	15,000	(14,747)	18,020
New Hospital Enhancements	15,928	-	-	-	(6,097)	9,831
Orthopaedic / Spinal	41,047	(100)	-	2,366	-	43,313
Remote Monitoring Kit	1,240	-	-	-	(1,240)	-
Space Academy	15,577	-	-	-	(11,353)	4,223
Sunddach Residential Home	5,677	5,000	-	3,882	(3,208)	11,351
Lochranza	24,655	(875)	-	6,198	(3,328)	26,650
Borthwick	14,574	(975)	-	0	(2,700)	10,899
Wellbeing – The Haven	51,294	-	-	382,327	(251,848)	181,774
Complementary Therapy Room	10,000	-	-	-	(10,000)	-
Youth Work	-	-	-	22,000	(2,019)	19,981
Other funds (under £10,000)	125,812	(2,175)	(1,002)	58,121	(41,536)	139,220
Subtotal	783,692	-	(1,002)	772,716	(634,540)	920,865
Raising funds apportioned**	-	-	139,049	-	(139,049)	-
Charitable activities apportioned**	-	-	397,449	-	(397,449)	-
Total Restricted Funds	783,692	-	535,496	772,716	(1,171,038)	920,865

*The IBD pharmacist role was unable to be filled and as such the funds were returned to the Catherine McEwan Foundation.

**These are the costs apportioned to restricted funds per note 7. They are deemed to have been applied to restricted funds in the statement of financial activities but are not charged against each separate restricted fund.

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

11. RESTRICTED FUNDS (continued)

	Funds Balance at 1 January 2023	Transfers between Funds	Transfer from (to) Unrestricted Funds	Income during the period	Payments and Grants during the period	Funds Balance at 31 December 2023
	£	£	£	£	£	£
Additional ATD Enhancements	25,000	-	-	-	-	25,000
Childhood Cancer Research	-	-	-	100,000	-	100,000
Children's Wellbeing Officer	1,871	-	-	9,687	(11,558)	-
Children's Wellbeing Services	4,256	7	-	40,547	(37,308)	7,502
Craig Gowans Memorial Trust	30,517	-	-	1,055	-	31,572
Crichton Enhancements	-	10,797	-	-	-	10,797
Intensive Care & High Dependency	37,384	688	-	-	(21,662)	16,410
Crohn's Disease Research	251,087	-	-	51,505	(98,006)	204,586
Epilepsy Appeal	51,245	-	-	3,174	(16,845)	37,574
IBD Pharmacist	26,000	-	-	-	-	26,000
Jess Mackie Fund	17,202	-	594	1,753	(18,520)	1,029
Memory Boxes	654	-	-	28,397	(11,284)	17,767
New Hospital Enhancements	17,537	-	-	-	(1,609)	15,928
Orthopaedic / Spinal	39,570	-	1,518	-	(41)	41,047
Remote Monitoring Kit	-	-	-	20,500	(19,260)	1,240
Space Academy	21,529	-	-	-	(5,953)	15,576
Lochranza	23,600	(712)	1,157	611	-	24,656
Borthwick	15,613	(712)	-	-	(327)	14,574
Wellbeing and Resilience Pilot	14,021	-	-	-	(14,021)	-
Wellbeing – The Haven	-	-	-	212,450	(161,156)	51,294
St John's Maternity	18,241	-	24,279	-	(42,520)	-
Complementary Therapy Room	10,000	-	-	-	-	10,000
Other funds (under £10,000)	187,538	(10,068)	(1,102)	64,737	(109,964)	131,141
Subtotal	792,86	-	26,446	534,416	(570,034)	783,692
Raising funds apportioned*	-	-	75,592	-	(75,592)	-
Charitable activities apportioned*	-	-	438,243	-	(438,243)	-
Total Restricted Funds	792,864	-	540,281	534,416	(1,083,869)	783,692

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

12. FUNDS SUMMARY

The movements during the year allocated to the different funds are summarised as follows:

Group	Restricted Funds £	Unrestricted Funds £	Operating Fund £	Designated Fund £	Total Funds £
Funds per Balance Sheet at 31 December 2023	783,692	795,755	275,000	6,920	1,861,367
Net Income from the Statement of Financial Activities	(398,323)	868,573	-	-	470,250
Grants paid from Designated Funds	-	2,768	-	(2,768)	-
Transfers to Designated Funds	-	1,892	-	(1,892)	-
Operating Fund movement	-	-	-	-	-
Transfer to Restricted funds	535,496	(535,496)	-	-	-
Funds per Balance Sheet at 31 December 2024	920,865	1,133,492	275,000	2,260	2,331,617

Charity	Restricted Funds £	Unrestricted Funds £	Operating Fund £	Designated Fund £	Total Funds £
Funds per Balance Sheet at 31 December 2023	783,692	735,828	275,000	6,920	1,801,439
Net Income from the Statement of Financial Activities	(398,323)	874,612	-	-	476,289
Grants paid from Designated Funds	-	2,768	-	(2,768)	-
Transfers to Designated Funds	-	1,892	-	(1,892)	-
Operating Fund movement	-	-	-	-	-
Transfer to Restricted funds	535,496	(535,496)	-	-	-
Funds per Balance Sheet at 31 December 2024	920,865	1,079,603	275,000	2,260	2,277,729

12. FUNDS SUMMARY (continued)

Analysis of Net Assets

Group	Restricted Funds	Unrestricted Funds	Operating Fund	Designated Fund	Total Funds
	£	£	£	£	£
Fixed assets	-	2,967	-	-	2,967
Net Current assets	920,865	1,130,525	275,000	2,260	2,328,650
Net Assets at 31 December 2024	920,865	1,133,492	275,000	2,260	2,331,617

	Restricted Funds	Unrestricted Funds	Operating Fund	Designated Fund	Total Funds
	£	£	£	£	£
Fixed assets	-	10,149	-	-	10,149
Net Current assets	783,692	785,607	275,000	6,920	1,851,219
Net Assets at 31 December 2023	783,692	795,755	275,000	6,920	1,861,368

Charity	Restricted Funds	Unrestricted Funds	Operating Fund	Designated Fund	Total Funds
	£	£	£	£	£
Fixed assets	-	2,967	-	-	2,967
Net Current assets	920,865	1,076,636	275,000	2,260	2,274,761
Net Assets at 31 December 2024	920,865	1,079,603	275,000	2,260	2,277,729

	Restricted Funds	Unrestricted Funds	Operating Fund	Designated Fund	Total Funds
	£	£	£	£	£
Fixed assets	-	10,149	-	-	10,149
Net Current assets	783,692	725,679	275,000	6,920	1,791,290
Net Assets at 31 December 2023	783,692	735,828	275,000	6,920	1,801,439

13. FIXED ASSETS

	Group		Charity	
	Plant & Equipment	Total	Plant & Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2024	28,728	28,728	28,728	28,728
Additions	-	-	-	-
As at 31 December 2024	28,728	28,728	28,728	28,728
Depreciation				
As at 1 January 2024	18,579	18,579	18,579	18,579
Charge for year	7,182	7,182	7,182	7,182
As at 31 December 2024	25,761	25,761	25,761	25,761
Net Book Value				
As at 31 December 2024	2,967	2,967	2,967	2,967
As at 31 December 2023	10,149	10,149	10,149	10,149

14. DEBTORS

	Group		Charity	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	£	£	£	£
Trade Debtors	-	-	-	-
Interest receivable	167	521	167	521
Accrued legacies	420,627	150,000	420,627	150,000
Prepayments and other accrued income	150,159	95,640	149,942	95,446
	570,953	246,161	570,736	245,967
Due from Task Trading Limited:				
- Balance of Task Trading A/c at 31 December		-	37,242	28,198
	570,953	246,161	607,978	274,165

15. CREDITORS: amounts falling due within one year

	Group		Charity	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	£	£	£	£
Trade creditors	26,915	34,621	10,935	13,764
Other grants due	10,702	1,334	10,702	1,334
Other creditors	28,723	37,819	28,857	37,148
PAYE/NIC	21,590	28,562	20,732	28,562
Dilapidation provision	-	22,920	-	22,920
VAT due to HMRC	6,083	5,644	-	-
	94,013	130,900	71,226	103,728

16. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2024 the charity had annual commitments under non-cancellable operating leases as set out below:

	Group and Charity		Group and Charity	
	31 December 2024	31 December 2023	31 December 2024	31 December 2023
	Buildings £	Buildings £	Office Equipment £	Office Equipment £
Operating leases which expire				
Within 1 year	12,000	15,132	1,748	1,814
Within 2 to 5 years	-	-	4,314	1,786
Over 5 years	-	-	-	-
	12,000	15,132	6,062	3,600

The total lease payments recognised as an expense in 2024 is £13,452 (2023: £38,726).

Edinburgh Children’s Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

17. CONTINGENT ASSETS AND POST BALANCE SHEET EVENTS

The charity has been notified of a legacy with an estimated value of £290,000, this has not been recognised as income as at 31st December 2024. Confirmation has not been granted and draft estate accounts are not available which would allow the legacy to be measured with reasonable accuracy, this amount is treated as a contingent asset.

18. RELATED PARTY TRANSACTIONS

Certain expenses of Task Trading are paid by Edinburgh Children’s Hospital Charity and were reimbursed during the period. The amounts due from Task Trading at 31 December 2024 represented £37,242 (£28,198 in 2023) in respect of net income by Edinburgh Children’s Hospital Charity on behalf of Task Trading.

- One Trustee, Rhona Shepherd (Chair) is a director of The Sick Kids Friends (Little France) Limited, as is the CEO of ECHC, Roslyn Neely. Lindsay Gardiner resigned as a director of The Sick Kids Friends (Little France) Limited in September 2024.
- One Trustee, Keith Anderson, is Director of Scottish Power. The charity’s electricity was supplied by Scottish Power on a commercial basis until June 2024, no benefit was derived from this relationship.
- One Trustee, Michael Tumilty, is Global Head of Operations at Aegon, our pension provider. No benefit was derived from this relationship. Michael Tumilty resigned from the Board in September 2024.
- One Trustee, Jon McCormack, is employed by NHS Lothian.
- One Trustee, Lindsay Gardiner, donated £15,000 (2023: £nil) to the charity’s Wellbeing and Resilience pilot, The Haven.
- One Trustee, John Brodie, retired as Chief Executive of Scotmid in 2024. During the year, the charity received a £2,500 (2023: £nil) donation from Scotmid for our Wellbeing and Resilience pilot, The Haven.
- Two members of the Grants Committee, Paul Leonard and Jon McCormack, are employees of the NHS at the RHCYP.

19. SUBSIDIARY COMPANIES

The following companies, incorporated in Scotland, are 100% subsidiaries of Edinburgh Children’s Hospital Charity:

Name	Net Assets	Turnover	Expenditure	Profit / (Loss)	Nature of business
The Sick Kids Friends (Little France) Ltd (SC390634)	£1	£-	£-	£-	Dormant
Task Trading Ltd (SC123976)	£53,889	£433,697	£379,835	£53,862	Retail Trading

Edinburgh Children's Hospital Charity

Notes to the financial statements for the year ended 31 December 2024

20. ULTIMATE CONTROLLING ENTITY

Edinburgh Children's Hospital Charity is controlled by its voluntary Board of Trustees. There is no parent company.

REFERENCE & ADMINISTRATIVE DETAILS

Name and Address

Edinburgh Children's Hospital Charity
50 Little France Crescent
Edinburgh Bioquarter
Edinburgh
EH16 4TJ

Telephone: 0131 668 4949

Scottish charity number: SC 020862
Company registration number: SC 385020

www.echcharity.org

Trustees

The Trustees who held office during the period and up to the date of signing Accounts were:

Professor Keith Anderson
Tracey Ashworth-Davies
Angus Blacklock
John R Brodie MBE
Edward Brooke (appointed September 2024)
Lynda Cowie
Lindsay Gardiner (Chair – resigned September 2024)
Shujaat Khan
Fiona Linklater
Dr Jon McCormack
Dr Louise Potter
Rhona Shepherd (appointed May 2024 as Trustee and September 2024 as Chair)
Professor Angela Thomas OBE
Christy Thomson
Michael Tumilty (resigned September 2024)

Royal Patron

HRH Princess Beatrice of York

Chair

Rhona Shepherd (appointed 16th September 2024)

Chief Executive

Roslyn Neely

Auditors

Henderson Loggie LLP
Level 5, The Stamp Office
10-14 Waterloo Place
Edinburgh
EH1 3EG

Audit Committee

Professor Keith Anderson (Chair)
Fiona Linklater
Richard Slater (non-Trustee member)
Shujaat Khan (appointed January 2025)

Bankers

Bank of Scotland
Head Office
The Mound
Edinburgh
EH1 1YZ

Grants Committee

Dr Jon McCormack (Chair)
Michael Tumilty (resigned September 2024)
Lynda Cowie
Professor Angela Thomas OBE
Dr Paul Leonard (non Trustee member)
Lyndsay Gowans (non Trustee member)

Lawyers

Eversheds Sutherland
Capital Square
58 Morrison Street
Edinburgh EH3 8BP

Governance Committee

Lindsay Gardiner (Chair – resigned September 2024)
Tracey Ashworth-Davies
Roslyn Neely (CEO)