

Claire House
CHILDREN'S HOSPICE



TRUSTEES' REPORT

AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

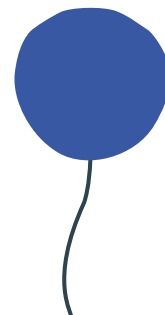
CHAMPION ACCOUNTANTS LLP

Statutory Auditors, 2nd Floor, Refuge House, 33-37 Watergate Row, CHESTER, CH1 2LE

Registered Charity No. 1004058 Company No. 02620240

WELCOME

TO OUR 2024-25 ANNUAL REPORT



For Harlow, aged two, who now uses the hospice, Claire House provides a safe place to play and thrive. For mum Zoey, it's also a reminder of the support she received when we cared for her son Liam, who died aged seven.

"Thanks to Claire House, I have got all my special memories of my son Liam, and they are giving my daughter Harlow the chance of life."



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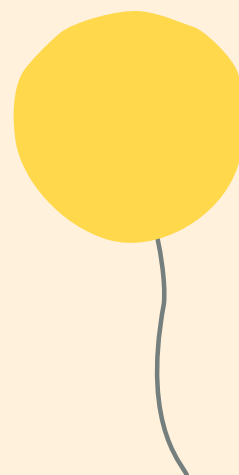
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REPORT OF THE TRUSTEES

INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the Directors for the purposes of company law, present their report and the consolidated financial statements of the Charity and its subsidiary for the year ended 31 March 2025. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

CHAIR AND CEO'S REPORT

This year saw Claire House in the first year of our ambitious strategy, where we aim to open new services and a second hospice in Liverpool and further establish ourselves as a leader in children's palliative care.

At Claire House, we have always passionately pursued our vision: One day, every baby, child and young adult who is seriously or terminally ill, will receive the very best care and support, together with their family, wherever and whenever they need it.

We are bound to this vision; we know we are delivering outstanding care, but we are not reaching all those who need it. In Liverpool, demand is growing faster than in other areas, with 60% of referrals now from Liverpool. In the next 15 years, 80% of caseload growth is expected to be from Liverpool.

Therefore, the future development of our beautiful site in West Derby, close to Alder Hey Children's Hospital in Liverpool is vital. We already offer a range of day services from the site, but by 2029, we hope to provide all our outstanding and innovative services from a new hospice in Liverpool, as well as from our precious first site on the Wirral.

Alongside this bold vision, as we grow, we will not compromise the care we already provide on the Wirral and within our community. We have now been providing outstanding care for 26 years.

During 2024/25, we supported 496 babies, children and young people, including 124 at the end of their lives.

We continued to develop our innovative services, such as our rapid response work where we bring all the services offered at the hospice into the family home at the toughest of times – including emergency and end-of-life care, responding to crises round the clock.

Highlights this year included us taking on a Palliative Care Activities and Family Support Worker to provide emotional support and counselling to siblings, especially those who are about to be, or are, newly bereaved.

We continued to make significant improvements to our Wirral site, refurbishing our kitchen and dining room, the teen and children's lounges, our Butterfly Suites and hydrotherapy pool to ensure our beautiful building continues to be a wonderful place for the babies, children and young adults who stay with us, as well as a safe-haven for their families.



We have been there to give families a break from the pressures of caring for a seriously ill child, providing short breaks and respite care. Families have also wanted breaks and support during the daytime, with planned day care sessions increasing by 43% over the last two years. Children can be collected from home, taken to the hospice or on an outing. For example, Sophie loves going bowling and for lunch, then back to Claire House for a little girly pamper, she often bosses the staff around whilst parents have a break and spend time together.

Despite a difficult economic and political climate making fundraising challenging, our income was strong and our reserves robust, which allowed us to continue planning for the future. Thank you to all our magnificent supporters who have sustained our vital services and brought our dreams for the future just a little bit closer to reality.

In the years ahead, we hope more children than ever will rely on our help. We are determined to rise to this challenge by providing the highest quality care for children and families, now and into the future. Our work is driven by a clear and ambitious vision; by the dedication of our supporters; and by the babies, children, young adults, and families we support, who guide and inspire us every day.

Leila Williams
Chair of the Board of Trustees

David Pastor
Chief Executive Officer

WHY CLAIRE HOUSE EXISTS AND OUR VISION

It is heartbreaking that the number of babies, children and young adults expected to die before adulthood is increasing every year. The impact of this on the child and on their family is huge, and the thought of any family facing this alone is truly unimaginable.

We cannot stop children from dying, but we can ensure that families facing this painful journey are supported throughout their child's life, through their loss, and for as long as is needed afterwards.

Right now, we cannot reach everyone who needs our support, and we cannot meet the immense demand for our services.

We are committed to leading the way in children's palliative and end-of-life care; expanding services and building a second hospice in Liverpool; and

growing an incredible workforce to meet the rising demand. To do this we need to inspire our community to be a part of this exciting journey and not stop until, together, we can say that no family faces heartbreak without the support they so desperately deserve.

OUR VISION is that every baby, child and young adult who is seriously or terminally ill, receives the very best care and support, together with their family, wherever and whenever they may need it.



OUR PLANS FOR THE NEXT FOUR YEARS

BY 2029 WE WILL:

BE DELIVERING LEADING CARE SERVICES

We will be closer to reaching every baby, child, young adult and family, ensuring they can get the high-quality services that they need, wherever they need them.

HAVE BUILT A NEW CHILDREN'S HOSPICE IN LIVERPOOL

We will be delivering care at and from our two sites (Wirral and Liverpool).

HAVE GROWN AN INCREDIBLE WORKFORCE

We will be recognised as an outstanding employer and be able to find, keep and inspire the workforce that we need to achieve our ambitions.

HAVE RAISED TRANSFORMATIVE AMOUNTS OF MONEY

We will have inspired our whole community to join us on our exciting journey, raising enough money to grow Claire House and meet the ever-increasing demand for our services.

HAVE EMBRACED DIGITAL TRANSFORMATION

We will have embedded digital solutions and be better able to meet the needs of the families that Claire House exists to support.



HOW WE HELPED CHILDREN AND THEIR FAMILIES DURING 24/25 – THE BREAKDOWN:

CARE TOWARDS OR AT THE END OF LIFE – PROVIDED TO 124 BABIES, CHILDREN AND YOUNG ADULTS

who died during 2024-25 (of which 38 were antenatal deaths). This was received at home, in the hospice, or in hospital.

FAMILIES – 496 SUPPORTED.

This includes families whose child received care at any point during the year, including those who were discharged or whose child died during 2024/25.

HYDROTHERAPY POOL SESSIONS – 436.

This includes aquatic therapy and Family Splash sessions in our pool.

TOTAL RESPITE CARE (PLANNED OR UNPLANNED) – 1,682 NIGHTS.

PLAY SESSIONS – 663.

Face-to-face sessions for 120 babies, children and young adults.

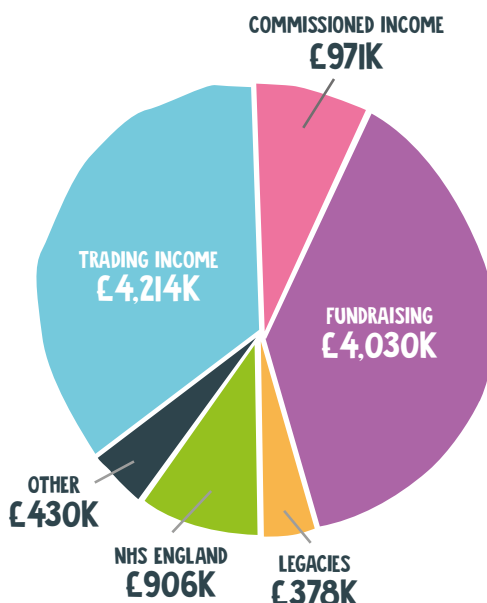
COUNSELLING SESSIONS – 1,233.

Provided to children, young adults, their siblings and parents, face-to-face or remotely both before and after bereavement.

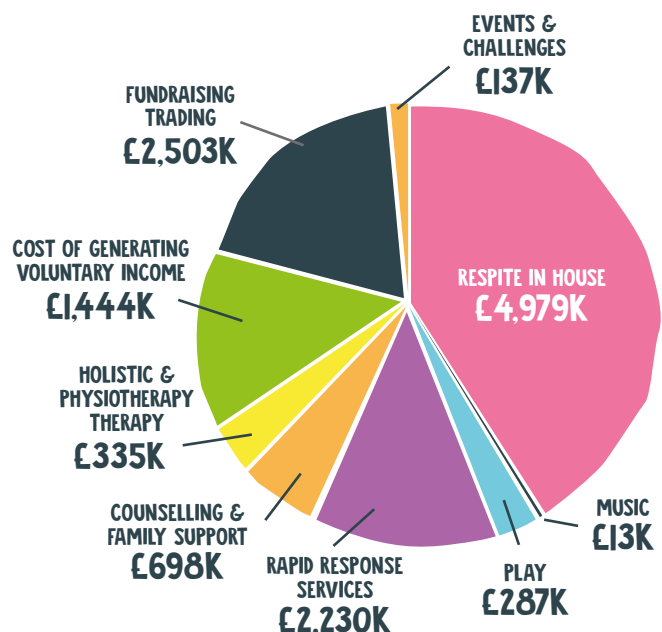
DAY CARE SESSIONS – 294.

At the hospice, in the family home, or on day care trips out in the community.

HOW WE RAISED OUR MONEY



HOW WE SPENT OUR MONEY





THE MERCER FAMILY STORY

"Preparing to welcome our new baby, we couldn't have been more excited. We especially couldn't wait to tell our daughter Niamh she would be a big sister!

But our dreams of any future adventures as a family of four became uncertain after our 12-week scan.

Our Baby Ella was diagnosed with Edwards' syndrome, a genetic condition that affects babies in the womb.

Fortunately, Claire House was there for us every step, from the scan to every hospital appointment and throughout my pregnancy.

Ella was born just before lockdown, and she passed away the next day in hospital. We were heartbroken.

As the world was going crazy, Claire House looked after us and kept our family safe during a vulnerable time.

We were then supported by Claire House for a second time when things didn't go right with our daughter Libby less than two years later.

At 20 weeks, we'd attended our routine baby

scan and told things didn't look right. To think it was happening again was hard to comprehend. But we were still in touch with Claire House.

With Libby, we never found out what it was. Every hospital appointment was emotionally draining, hearing our little one would pass away and was in discomfort, but Claire House was alongside us.

Staying in the Butterfly Suite wasn't sad for Niamh. It was cosy and comfortable. The Butterfly Team was so respectful and thoughtful, knowing when we needed support or space.

And the counselling sessions also helped us to support Niamh. She had seen my tummy grow and was waiting for these little babies to arrive. We were grieving together as a family.

Thanks to Claire House, we've got treasured memories – something we can now share with our baby, Freya.

We feel lucky we had Claire House when we needed them."

JO AND JOHN PAUL MERCER, WHO WERE SUPPORTED AFTER LOSING THEIR BABY DAUGHTERS, ELLA IN 2020 AND LIBBY IN 2022.

STRATEGIC REPORT

OUR CARE SERVICES

The services we provide both at the hospice, at home and in the community have a massive impact on seriously and terminally ill children and their families.

This year Claire House published its first ever Impact report, some key statistics from the report are as follows:

- **90% OF FAMILIES** said Claire House had a positive impact and improved their quality of life
- **83% OF BEREAVED FAMILIES** reported mental health improvements
- **100% OF CHILDREN** reported improved emotional wellbeing
- **75% OF YOUNG ADULTS** felt more at ease with their circumstances

To see the full report visit: www.clairehouse.org.uk/about-us/what-we-do/our-impact/

THE CARE AND SUPPORT WE PROVIDE IS:

- Planned care (respite stays at the hospice or home, day care and groups for different ages)
- Unplanned or emergency care (which includes end-of-life care, symptom management and breaks provided at times of crisis because of a healthcare or social emergency)



- 24/7 Rapid Response Team who provide highly specialist nursing and end-of-life care, be it at home, hospital or in the hospice. This team is supported by our Palliative Care Consultant who works jointly with Claire House and Alder Hey Children's Hospital
- Perinatal support, working closely with Liverpool Women's Hospital and other neonatal units across Cheshire and Merseyside for families before and after birth when it is recognised that a baby may not survive for long
- Clinical therapies such as physiotherapy and aquatic therapy that can help with symptom management and mobility
- Young adult end-of-life and transition support, working closely with adult palliative care and teenage and young adult oncology partners
- Psychology, counselling and bereavement support for the family
- Sibling support
- Complementary, play and music therapies
- Butterfly Suites and bereavement support



CARE SERVICE AIMS AND ACHIEVEMENTS

Our care team continues to innovate, offering outstanding services and more choice to families. After a period of rapid growth when we introduced our perinatal services, over the last six years referrals have stabilised with more than half of all our referrals now being antenatal or in the first month of life. Whilst our overall caseload remains stable, we offered more end-of-life care this year than in previous years.

Sixty percent of referrals are from Liverpool and the surrounding areas on the north side of the Mersey, showing that the further development of services and the site in Liverpool will be of great benefit to families. The amount of planned day care sessions has increased by 43% over the last two years, whilst complementary therapy and counselling services increased to meet demand, showing how much families value these services.

DEATHS AND END-OF-LIFE

The Rapid Response Team provides 24/7 direct support when a child is receiving end-of-life care. During the last 12 months, Claire House supported more deaths than ever before (124), of which 60% were either antenatal or under one month; testament to the excellent working relationship we have with Liverpool Women's Hospital, allowing us to receive referrals at an increasingly early stage.

Wherever possible, we offer choice in place of care and place of death, enabling more families to choose to be at home or at the hospice than the national average.

BUTTERFLY SUITE AND BEREAVEMENT SUPPORT

When a child dies, our Butterfly Team is on hand to support families at the most difficult time of their lives. Families can stay at the hospice whilst their child is in one of our Butterfly Suites, cooled rooms that offer an alternative to a funeral directors. The team are specialists in everything from assisting with funeral arrangements, to helping families to decorate the Butterfly Suites with mementos and arranging for family and friends to visit. They will also support families who wish for their child to stay at home ahead of their funeral, providing specialist support and equipment.



"Claire House looked after us and made us feel safe at the toughest time."

JO AND JOHN PAUL MERCER, WHO WERE SUPPORTED AFTER LOSING THEIR BABY DAUGHTERS, ELLA IN 2020 AND LIBBY IN 2022.

HARLOW'S STORY

Harlow was born prematurely at 31 weeks. Her brother Liam was cared for by Claire House and died in 2021.

"We found out she had congenital heart defects and had hypoplastic right lung. She also wasn't tolerating her feeds. And even after she started being fed through an IV, she wasn't thriving or developing. Harlow was in and out of hospital as she needed extra support with her breathing.

After everything with Liam, to find out that Harlow was so unwell, I was in a bad place. But to have Claire House there, it changed everything. I didn't feel alone anymore.

Claire House supported us throughout Liam's condition and especially while he was in hospital. Even when he wasn't well enough to come home, they enabled us to leave the ward and come to their West Derby site for his birthday. It was truly special.

But I'll never be able to thank them enough for the support they gave once Liam passed away. The team



supported me through the whole funeral process. They did loads of memory making with us, getting Liam's handprints and making necklaces. And even after the funeral, they stayed in touch and remembered every key date.

Coming to the Claire House Baby Group with Harlow has meant so much. When she stays at Claire House, it truly means I can just be mum. The team take over her medical needs.

It was hard that sometimes Liam did not want to go home as he thought hospital was home. I did not want that for Harlow.

Being in hospital is tough for me because it brings back such bad memories. Claire House made it possible for us to get out of hospital and go home.

ZOEY HORROCKS, MUM OF HARLOW, TWO, AND LIAM WHO WAS SEVEN WHEN HE DIED, FROM WEST DERBY.

MEET SOPHIE JENKINS, OUR NEW PALLIATIVE CARE ACTIVITIES AND FAMILY SUPPORT WORKER

"In my role, I do a wide range of things, but I especially work with families who could soon be, or are, receiving end-of-life care.

I help siblings understand what grief is, so they know the process they're going to go through.

If I meet a child before their sibling passes away, I like to check in and let them know what could be coming.

They can ask me what is happening and what might happen. And then, after their brother or sister has died, I make sure they've got the right strategies to help deal with their grief.

I know navigating feelings you've never had before is difficult and scary. I let people know to give things a go. It might take time, but that is ok and we'll be there for them along the way."



UNPLANNED / EMERGENCY RESPITE

Offering help to families when they really need it is an important part of our services. Unplanned respite could be requested because of a family crisis, or due to a healthcare or social emergency.

PERINATAL AND BABY SUPPORT SERVICES

At Claire House, we understand how life-changing and overwhelming it can be to receive difficult news about your baby's health. Our Perinatal Team offers specialist, compassionate support to families from as early as the 12-week scan, right through pregnancy and up to 18 months after birth.

Whether families are facing a complex diagnosis, navigating neonatal care, or coping with uncertainty, our team is there every step of the way. We offer emotional and practical support at hospital appointments, during scans, and at home, ensuring no one feels alone.

Families benefit from personalised care, including antenatal classes with hypnobirthing techniques, parallel birth planning to prepare for the worst as well as the best outcomes, and memory-making opportunities such as bump photography and heartbeat recordings. We also provide complementary therapies like reflexology and reiki to ease stress and promote wellbeing.

If a baby needs neonatal care, we work closely with hospital teams to ensure parents feel supported and included. Once home, our Claire House Baby Group connects families with each other and with specialist services, creating a safe space to talk, share, and build confidence.

"Perinatal referrals have grown significantly over the past decade. And what was once a rare service has become a vital lifeline for so many. Our role is to support families through pregnancy, birth, their baby's life and, if needed, their baby's death. We provide a safe, compassionate space where parents can express their wishes and explore emotions. Even in the hardest moments, we help families to find comfort and hope in their journey."



KATRINA WILLIAMS, PERINATAL PALLIATIVE CARE NURSE CONSULTANT

Our team also supports siblings, helping them understand and cope with changes in their family.

Through every moment, hopeful or heartbreaking, Claire House is here, offering expert care and heartfelt compassion when families need it most.

WELLBEING AND THERAPIES

The Wellbeing and Therapies Team consists of counsellors, a music therapist, complementary therapists and volunteers. This team also hosts a programme of regular parent, sibling and family events, as well as providing bereavement support. This year, the teams have better integrated their services to ensure families get the support they need.



"Meeting other parents and sharing a night with people who have the same struggles without feeling judged. We cried, we laughed and we danced together, I just wish it was under different circumstances."

A PARENT WHO ATTENDED A BRYAN ADAMS CONCERT WITH OTHER BEREAVED PARENTS.

YOUNG ADULT SERVICE

At Claire House, we have a bespoke Young Adults service for our teenagers and young people with life-limiting illnesses up to the age of 25. The young adults we support are treated with the utmost respect and dignity.

This year some of our social group went on a fantastic residential trip to the Bendrigg Trust, an activity centre in the Lake District.

They took part in canoeing, abseiling, rock climbing, archery and visited Windermere.



"I enjoyed all the great activities that I have never been able to do before such as rock climbing, crate building and abseiling."

"The whole week was amazing, and I got to do new experiences with my friends who I wouldn't usually get to do this with. I got to go on Lake Windermere which I had never been to before and overall had an excellent time."

LIAM, ONE OF THE YOUNG ADULTS WHO ATTENDED THE EVENT.

"Thank you everyone for arranging the trip for me and the lads to go on, and for supporting me to do activities that I never thought I'd be able to do."

"I think the trip also allowed me to come out of my comfort zone to do things I may have never had the confidence to do and I'm proud of myself for doing so."

LUKE ONE OF THE YOUNG ADULTS WHO ATTENDED THE EVENT.

STATUTORY FUNDING

Claire House has a close working relationship with NHS Cheshire and Merseyside Integrated Care Board (ICB) and the local NHS Places in our catchment area. Eight of the nine NHS Places within the ICB commission unplanned/emergency respite nights at the hospice, plus palliative and end-of-life care in the community. NHS Liverpool Place and NHS St Helens Place also commission a perinatal service. During 2024-25, we have been working closely with the one remaining NHS Place (Cheshire East), with a view to establishing the baseline data needed to



develop a commissioning arrangement with them. The total value of ICB commissioned income for 2024-25 was £953,050.

We have been heavily involved in the national campaign to retain the Children's Hospice Grant. In 2024-25 this was worth £910,000 to Claire House, up from just below £900,000 in the previous year. As the future of the grant remains uncertain, we will continue to campaign for its retention.

We also received a capital grant of £175,126 from the Department of Health and Social Care in 2024-25 and expect to receive an additional £513,514 in 2025-26. This grant is restricted to capital expenditure and we are free to choose whether to apply this to the capital build at Claire House Liverpool, or elsewhere as the charity needs.

"It's a fantastic place. My daughter loves it there. The staff are excellent," and "The aftercare has been superb". We have had three virtual CQC reviews focussing on infection control and service provision and development as we emerged from the pandemic period, with positive feedback and no concerns raised and our CQC 'Outstanding' remains in place. We had two formal complaints in 2024-25. The complainants were happy with the response we provided.

**READ THE REPORT HERE:
WWW.CQC.ORG.UK/
LOCATION/I-116772470**

FEEDBACK ON OUR SERVICES, INCLUDING DETAILS OF OUR LATEST CQC REPORT

In 2019, we were proud to be rated as 'Outstanding' by the Care Quality Commission (CQC). According to the report, parents of children who used Claire House services said:



"Whether she's playing in the hospice garden, doing arts and crafts or having time in the hydrotherapy pool, Isla loves being at Claire House! And when she's there having fun, I can have some focused time with her sisters. I can relax and recharge. It truly means so much as I know she's having a great time with the wonderful team. Claire House has given Isla a better chance at being able to enjoy her life. For me, that's everything."

FIONA, FROM BOOTLE, WHOSE SERIOUSLY ILL DAUGHTER ISLA IS SUPPORTED BY CLAIRE HOUSE.

"I help ensure that the care we provide is of the very highest standards and meets the needs of our children, young people and their families and carers."

VIVIAN REDMOND, THE NEW QUALITY AND GOVERNANCE LEAD NURSE



OUR ESTATES AND FACILITIES

2024–25 has been another transformative year as we continued to invest in our Wirral hospice (pictured right) and our Liverpool site (below), creating more welcoming, and therapeutic spaces for the children and families we support.

This year, on the Wirral, we refreshed the playroom, kitchen and dining room, the teen and children's lounges, our Butterfly Suites and hydrotherapy pool.



INVESTING IN OUR LIVERPOOL DREAM

We know the greatest step to achieving our vision will be to build a second children's hospice in Liverpool, expanding all our services across two sites and breaking down barriers to accessing our care.

As a result of many years of hard work, and with the help of our wonderful supporters, we are the proud owners of a perfectly located site. Claire House Liverpool is in West Derby, very close to Alder Hey Children's Hospital, and is ready to realise its full potential.

From this site, we currently offer a range of services including day care, complementary therapies and counselling. However, plans (architects' illustration right) are in motion to develop a full hospice that will be able to offer 24/7 care by 2029.



"We wanted our son Josh to pass at Claire House, but he was too ill to be taken to Wirral. It was just too far. If the West Derby site was up and running, we absolutely would have preferred him to be transferred there. We always wanted him to pass at Claire House. We wouldn't have chosen a hospital for him, as caring as Alder Hey was."



**BEREAVED MUM KATE JONES FROM WARRINGTON,
WHOSE FAMILY ARE SUPPORTED BY CLAIRE HOUSE.**

OUR FUNDRAISING

In 2024/25, Claire House Children's Hospice experienced another incredible year of fundraising, driven by the generosity and passion of our supporters. The Claire House Lottery raised a record £1.7 million of vital, regular income, while giving supporters a fun and easy way to contribute every week. We know that three in 10 of the children we care for are currently funded by thoughtful gifts left to the charity by those who include us in their Wills. Promoting legacy giving has been a particular priority for Claire House during this period and we joined 142 other UK hospices in a national awareness campaign to help supporters understand the long-lasting impact that leaving a gift in a Will can have.

KEY HIGHLIGHTS:

Local businesses, once again, offered unwavering support. The Redrow Charity Ball raised an outstanding £74,511 in one night—highlighted by a £21,000 bid for a canvas painted by the children—contributing to Redrow North West's total donation of £100,130 through a year of creative fundraising. David Wilson Homes also played a huge role, raising £69,057 through a variety of staff-led activities.

The GOLD Charity Ball, hosted by our ex Board Chair, Helen Watson, brought in another £25,000, adding to her personal total of over £75,000. Alongside these headline events, thousands took part in challenge events like marathons, skydives, and triathlons, as well as family favourites including the Claire Bear 3k and the sparkling success of "Claire House Does Strictly." None of this would be possible without the incredible dedication of the local community, whose kindness ensures Claire House can continue delivering expert care and emotional support to children and families who need it most.



HEIDI POWER!

9-year-old Heidi set off on an epic challenge this year to travel the distance between the 12 original football league teams. Heidi first visited Deepdale Stadium, home of Preston North End and finished at The Hawthorns, where West Bromwich Albion play. She fundraised for both Alzheimer's Research UK and Claire House, covering the equivalent of 215 miles.



GIFTS IN WILLS

People continue to honour the children and families we support by including gifts in their Wills. We value every single one of these gifts – no matter what the size. Collectively, each year, these make such a difference. We are very grateful for donations we receive today, and thanks to people choosing to include a gift in their Will, they help support our future too.

TRUSTS AND FOUNDATIONS

This year has seen the third and final year of funding from BBC Children in Need for our Play Services. The most wonderful memories have been made, with plenty of smiles and laughter, thanks to their generous support.

Many thanks to Morrisons Foundation and Together for Short Lives who funded the renovation of our dining room. The space sits at the heart of the hospice, providing an inviting, relaxing place to grab a coffee, meet with staff or have meals together as a family. A big thank you to the Marian Elizabeth Trust, who help us reach so many local children that need us by generously funding vital roles within our care team.

We are grateful to all the Trusts and Foundations who have kindly supported us this year, thank you.



CORPORATE SUPPORTERS

We are incredibly thankful for the unwavering support of our corporate partners, whose efforts have significantly contributed to our mission. M&S Bank went the extra mile—literally—by walking the Sandstone Trail, taking on the Spanish 3 Peaks challenge and hosting their annual golf day. They've now raised an outstanding £300,000 to date.

An incredible combination of ultramarathons, skydives and more has brought Trustland Construction's total raised to a whopping £101,000.

Barratt Homes skydiving challenge brought their total to over £152,000. Redrow continued their tradition of hosting another spectacular ball, bringing their total contribution to £287,000.

Eurogold's hugely successful golf day added over £50,000 to their ongoing support for Claire House. And Mowgli's "pound on the bill" initiative at their Water Street restaurant, along with their beloved annual dog show, has raised an incredible £330,000 to date.

We're also grateful to the 237 corporate volunteers, from 32 different companies, who completed 1,106 hours of volunteering across our Liverpool and Wirral sites last year.

OUR APPROACH TO FUNDRAISING

We know if we're able to raise more money, we can help more children. Building trust with our supporters and demonstrating their impact is central to our fundraising philosophy. This year, we asked supporters how we are doing and 95% agreed or strongly agreed Claire House treats them well, 91% said we always thank them appropriately and 94% said they hear from us just the right amount.

OUR FUNDRAISING STANDARDS

Donors to Claire House can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator, the Gambling Commission, the ICO and committed to the Code of Fundraising Practice and the other laws and regulations

we are required to adhere to. We require any third parties to also be signed up to the Code.

Our in-house fundraising team use professional fundraisers to help us deliver certain fundraising initiatives, such as lottery and regular giving recruitment. This involves face-to-face recruitment in venues and on a door-to-door basis. We also sometimes use telephone fundraising agencies. They are used for legacy, lottery and regular giving recruitment campaigns. We view every third party as an extension of our in-house team and we provide thorough inductions for all new staff. We also invite them into the hospice bi-annually to keep up to date with our work.

We have safeguards in place when working with suppliers so that we protect our supporters and the reputation of our charity. We log all communications on our fundraising customer relationship management system and have clear ways of ensuring that no supporter is subjected to persistent approaches. We are also signed up to the Fundraising Preference Service to enable individuals to opt out from receiving fundraising communications from us.

HELPING SUPPORTERS AND ADDRESSING COMPLAINTS

We are passionate about improving and we value feedback on how our supporters think we can do this. Our website outlines our complaints policy and clearly explains how an individual can complain. We received four supporter complaints in 2024-25, that were dealt with to all parties' satisfaction.

RETAIL

The Retail Department has had another successful year, raising £2.4m – an 11% increase on last year and 18% above budget. Frodsham, St Helens, and Great Homer Street shops saw the highest growth, reflecting the continued dedication and hard work of our teams.

We raised an impressive £233k through Gift Aid, and our single ticket lottery sales rose to 31,223 – a remarkable 158% increase on last year. This income alone is enough to fully fund the Wirral Hospice for 2.5 days.

Environmental responsibility remains a priority, with our shops increasing landfill savings to 314 tonnes through recycling, waste reduction, and sustainable practices.

Looking ahead, we remain focused on training, staff development, and opening larger superstores that will also house our expanding online shop operation.



"I like the idea of working somewhere you can make a real difference. Every donation bag that comes in is like an adventure, and you never quite know what you're going to find."

MATT MCGEAGH (CENTRE), MANAGER OF THE HESWALL AND NESTON SHOPS

STAFF, VOLUNTEERS AND INFRASTRUCTURE

Although Claire House is the name given to our buildings and facilities, it is our dedicated staff and volunteers who ensure we provide outstanding care to so many children and their families.

In November 2024 we were thrilled to be named the 15th Best Charity to Work for in the UK by Best Companies (a leading employee engagement specialist). In 2025, for the second consecutive year, we have proudly maintained our 2 Star Accreditation from the

Best Companies, a recognition awarded to organisations with outstanding levels of employee engagement.

Claire House has an amazing team of 600 volunteers. According to our Impact Report, volunteering has a lasting positive effect, with 63% of volunteers reporting improved mental health. Many volunteers also build new friendships (85%) and 84% have learned more about what we do.



VOLUNTEER STORY

"Volunteering at Claire House means a lot to me. It's good for my mental health and the enjoyment I get out of it. I mix with a lovely group of friends and get to see the gardens evolve from winter through to summer. We sometimes get families commenting how lovely the gardens look and how that makes them feel. If you've got time to volunteer I'd say give it a go, because you'll get a lot out of it."

FRAN (CENTRE), WHO IS PART OF THE VOLUNTEER GARDENING TEAM AT CLAIRE HOUSE.



LOOKING AFTER THE ENVIRONMENT

At Claire House, we are committed to looking after the world we live in. In 2025, we re-established our Green Group, with representatives from across the organisation looking at what we can do to improve our sustainability.

Our Retail Team also play a role in helping the environment, as they re-sell preloved clothes. Last year, our shops increased landfill savings to 314 tonnes through recycling, waste reduction, and sustainable practices.



EQUALITY, DIVERSITY AND INCLUSION (EDI)

To reach every child and young person who needs us, we need to reduce barriers and reach out into different communities.

Whilst our data is limited, it shows in 24/25 we received a slightly higher proportion of referrals from ethnic minority groups in comparison with the demographic makeup of our catchment area. This can be attributed to in-reaching into NHS settings, particularly Liverpool Women's Hospital.

The Equality, Diversity and Inclusion (EDI) Group was set up in 2021 to raise awareness, help inform staff and build our contacts within more diverse communities. The group continues to go from strength to strength, running the Faith at End of Life training for our staff and celebrating a wide range of cultural holidays and events.

"Families who do not speak English as a first language can feel isolated from the community and the team around their child, so enabling clear communication with us and other medical professionals is essential. We can help set up medical appointments, so parents have more time to spend with their child. If required, we use a translation service to communicate difficult information about a child's symptoms or managing medications and ensure the family have a voice to ask questions and be a part of their child's care."

KATE BOSWELL, NURSING ASSOCIATE.



FINANCIAL REVIEW



Claire House has continued to receive fantastic support, enabling the charity to provide vital care and support to the children and families who need us. Despite an uncertain external environment, we maintained a strong financial position.

Due to the continued support and generosity of our supporters, and the dedication of our staff and volunteers, the charity has spent £8.5m (2023-24: £7.5m) on care for dying children and other service-related activities.

Income has increased to £10.9m (2023-24: £10.6m). This is a result of growth in our trading income, from both our shops and through our lottery. During the financial year, Claire House has also received £175,126 from Hospice UK under the Department of Health and Social Care Capital Grant Programme. This has been invested in a variety of assets across the organisation that will help the organisation to continue to deliver care to the children and families who need us today and in the future.

Claire House continues to receive funding from the Integrated Care Boards of £953,050 (2023-24: £861,316). In addition to this, Claire House received a continuation of its NHS England grant of £906,213 (2023-24: £880,990), designed to provide an element of interim public sector funding until a more reliable funding structure is implemented. This grant has been extended into 2025-26. NHS England also provided a grant of £173,661 (2023-24: £135,549) towards the NHS pension contribution incurred by the organisation.

Claire House maintained its strong relationships with public healthcare commissioners, who invested in services, which provided both a cost saving to the NHS and better outcomes for the child and the family.

The Fundraising Team generated a total net income during this period of £4.2m (2023-24: £4.7m), income from the public and corporate bodies has remained strong whilst legacy income has dropped after several strong years.

As mentioned above, income from trading continues to grow, reaching £4.1m (2023-24: £3.7m), this includes Retail income which has grown to £2.4m (2023-24: £2.2m), this trend is expected to continue as consumers increasingly choose to shop in charity shops due to cost of living pressures and an increased focus on sustainability.

Investments during the year contributed £426,858 (2023-24: £293,341).

Cost pressures have been felt across the organisation. Claire House has sought to maintain competitive remuneration for staff to ensure the finest team is in place to provide our services on both our Liverpool and Wirral sites. Investment has also been made in systems and IT to ensure we are in the best place to support our children

and families now and in the future. Our strong financial position has also allowed us to invest in our future strategy and in particular our plans for the development of our Liverpool site.

Overall, as of 31 March 2025, Claire House had a deficit of unrestricted funds before movements on investments of £1,710,009 (2023-24: £304,981).

Whilst a deficit in the current year was expected due to continuing investment across the organisation, Claire House is confident that it has the resources to meet the deficit and the investment made will benefit the children and families who will need us in the future.

INVESTMENT POWERS & POLICY

As of 31 March 2025, £3,843,042 of the charity's reserves were managed by Rathbones, with due consideration of risk and of ethical issues. The investment policy was discussed and agreed by the charity's Investment Committee and also with the full Trustee body.

RESERVES POLICY

The Trustees have established the level of reserves that the charity ought to have as £4.2m after a detailed analysis of the financial risks to which it is exposed. This reflects the financial security it would require should one of its significant funding streams dip, and the time it would take to replace any such diminished funding while still maintaining services. An example of this would be a change in the NHS England grant or a drop in gifts in Wills, a vital yet unpredictable source of support.

As of 31 March 2025, Claire House held approximately £4.2m in free reserves (excluding designated funds).

Given our strong financial position, the Trustees have agreed to designate £11.1m (2023-24: £12.2m) of total funds for the future development of Claire House to meet the needs of the seriously and terminally ill children and their families who we support both now and in the future. This includes significant investment in care services, our workforce, income generation, our Liverpool site and digital solutions, as set out in our plans for the next five years. We believe it is vital that we invest these funds for the future good of the babies, children, young adults and families Claire House will need to support. The reduction in the designated reserves during the year reflects our progress towards these objectives.

The Trustees believe that the reserves held will protect the charity and ensure its future progress, with the overall aim that every dying child, and their family, gets the very best support when and where it is needed.

PRINCIPAL RISKS AND UNCERTAINTIES

IMPACT OF NURSE VACANCIES

Whilst our salary review (we now meet the NHS Agenda for Change salaries) has given us more confidence in our ability to recruit and retain nurses, staffing is still a challenge due to the national nurse shortage and remains one of the biggest limiting factors on our ability to provide safe care to as many children as possible.

GLOBAL POLITICAL AND ECONOMIC UNCERTAINTY

Global political and economic uncertainty make long-term planning challenging. Rapid shifts in government policies, conflicts, inflation, and economic instability can impact funding, operational costs, and the communities we serve. As a result, the organisation must remain agile, constantly adapting to navigate an unpredictable landscape.

LACK OF CLARITY AROUND LONG-TERM GOVERNMENT FUNDING

The future of government funding for hospices remains unclear. Last year we received the Children's Hospice Grant (£906,213 in 2024/25) and a capital grant of £175,126 from the Department of Health and Social Care (we expect to receive an additional grant in 2025-26). Whilst we are very grateful for this, there are no long-term funding plans for hospices across the UK, making financial planning very difficult. Along with Hospice UK and Together for Short Lives we continue to call on the government to take a long-term approach to funding end-of-life and palliative care.



GOVERNANCE STRUCTURE AND MANAGEMENT OF CLAIRE HOUSE

GOVERNING DOCUMENT AND LEGALITIES

Claire House is a company limited by guarantee, not having share capital, and governed by its Articles of Association.

Claire House is registered as a charity with The Charity Commission, with its principal object to offer palliative, end-of-life care and support to children who have life threatening or terminal illnesses, and their families.

The Charity is registered with the Care Quality Commission as a hospice for children and young people from 0-25 and is subject to regular inspection. Its most recent inspection carried out in October 2019 rated Claire House as 'Outstanding'. Read the details of the report by visiting: www.cqc.org.uk/location/1-116772470

APPOINTMENT OF TRUSTEES

As set out in the Articles of Association the Board of Trustees should consist of no less than three and no more than 12 Members.

Trustees normally serve for a maximum of six years, although in exceptional circumstances (as happened this year) the Board may, with the unanimous consent of all the Trustees, decide that such a Trustee may put themselves forward for reappointment to a maximum of eight years to help the charity manage emergent risks, as well as a robust succession process.

If a Trustee position becomes available, or if the Board decides that an individual with a particular skillset would be beneficial to the charity's governance, an open recruitment process is conducted usually involving an external publicity campaign to find the best possible candidates for the role.

All Trustees are subject to enhanced Disclosure and Barring Service (DBS) checks and rigorous reference checks.

TRUSTEE INDUCTION, TRAINING AND DEVELOPMENT

New Trustees undergo an induction process to ensure that they understand their legal obligations under charity and company law, the content of the Articles of Association, the Board and decision-making process, the strategic plan and the recent performance of the Charity.

The Trustees complete an annual personal development plan and undertake a regular skills and performance audit to understand how they can learn, develop and grow as a Board.

Every meeting ends with a review of that meeting, again to ensure that the Board is constantly striving to enhance its performance.

ORGANISATION

The Board of Trustees administers the Charity and meets once every three months. There is a separate trading subsidiary, Claire House Shops Limited, which has a separate Board of Directors. The Board is supported by a number of committees made up of Board members, volunteer subject matter experts and the relevant members of the Executive team.

These committees are: Clinical Governance; Health and Safety; People (which includes volunteering as well as paid staff); Finance, Investment, Risk and Opportunity (FIRO); and the Strategic Programmes Steering Group (SPSG).

A Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the Charity. To facilitate effective operations the CEO has delegated authority, within the terms of delegation approved by the Trustees, for all operational matters.

The Trustees set the long-term goals for the organisation and the CEO translates this into a strategy and business plan which is then delivered by the CEO and the Executive Team.

PAY POLICY FOR SENIOR STAFF

The Trustees are committed to ensuring that there is a clear process in place for the setting of salaries within the Charity, and that all staff are paid fairly for their roles and responsibilities.

This is achieved by having every role evaluated, including key management personnel, and regularly benchmarked against similar roles in other comparable organisations.

In March 2024, all roles were reviewed to ensure we were paying competitive rates, as informed by Croners Pay and Reward Services and the Charity Retail Association for non-care roles and NHS Agenda for Change for care roles. Changes were implemented in April 2024. Since then we have matched the NHS Agenda for Change uplifts.

RELATED PARTIES

Claire House Shops Limited is a wholly-owned subsidiary of Claire House (via two £1 shares) and is consolidated as part of these accounts. Claire House Shops Limited sells merchandise and receives commission on the sale of Gift Aided donations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name	Claire House
Charity Registration Number:	1004058
Company Registration Number:	02620240
Trustees (in the period and at the date of approval):	Leila Williams Dr Helen Butterworth (resigned 30 June 2025) Dr Ian Sinha (resigned 24 June 2024) Dr Andrew Selby Jonathan Bagley Catherine Greening Stewart McKie Alison Gow (appointed 24 June 2024)
Principal and Registered Office:	Claire House Children's Hospice Clatterbridge Road Bebington Wirral, Merseyside CH63 4JD
Key Management personnel In the period and at the date of approval:	
Company Secretary:	Tamsin Harrison
Chief Executive:	David Pastor
Director of Care:	Janet Sutherland Oakes (resigned 31 July 2025) Lesley Fellows (appointed 01 August 2025)
Director of Income Generation:	Gillian Nove
Director of Strategy and Operations:	Kirsty Taylor (appointed 01 June 2024)
The Charity's professional advisors are as follows:	
Auditors:	Champion Accountants LLP 2nd Floor Refuge House 33-37 Watergate Row Chester, CH1 2LE
Bankers:	Lloyds Bank plc Liverpool Law Courts Liverpool, L2 1TS
Solicitors:	Lees & Partners 44-45 Hamilton Square Birkenhead, Wirral, CH41 5AR
Investment Manager	Investec Wealth & Investment Limited The Plaza 100 Old Hall Street Liverpool, L3 9AB

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Charity Trustees (who are also the directors of Claire House for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any
- material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make them aware of any relevant audit information and to establish that the auditor is aware of that information.

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

In approving the Trustees' Annual Report we also approve the Strategic Report, included therein, in our capacity as company directors.

Signed by order of the Trustees by:

L WILLIAMS

Chair of the Board of Trustees



Date: 23/09/25

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF CLAIRE
HOUSE FOR THE YEAR ENDED 31 MARCH 2025

OPINION

We have audited the financial statements of Claire House Children's Hospice (the 'charity') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated and charity balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charitable company's affairs as of 31 March 2024 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and – have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Report of the Trustees, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report and the strategic report included within the Report of the Trustees 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 the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report and the strategic report included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of Trustees' responsibilities, the Trustees who are also the directors of the charity for the purpose 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's and the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements 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 based on these financial statements.

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

EXTENT TO WHICH THE AUDIT IS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

The responsibility for the prevention and detection of irregularities, including fraud, lies with the trustees and with those charged with governance. The objectives of our audit in respect of irregularities and fraud are to assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient, appropriate audit evidence regarding the assessed risks and to respond appropriately to fraud or suspected fraud identified during the audit.

AUDIT PROCEDURES

We determine significant applicable laws and regulations through discussion with those charged with governance and our own knowledge of the industry and design audit procedures to help identify instances of non-compliance with those laws and regulations that may have a material effect on the financial statements.

Our approach is to consider the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK; the nature of the industry; the business performance and the key drivers for management remuneration; the control environment and the procedures in place to address identified risks, including management override, non-compliance with laws and regulations and to prevent and detect fraud or irregularity. We communicate identified laws and regulations throughout our team and remain alert to any indications of noncompliance throughout the audit.

Our procedures are designed to provide reasonable assurance that the financial statements are free from material misstatement or error and include: enquiries of management and of staff in key compliance functions; review of minutes of meetings of those charged with governance; review and testing of manual journals and significant transactions outside the normal course of business; review of financial statement disclosures and testing to supporting documentation; performance of analytical procedures.

We are not responsible for preventing non-compliance and due to the inherent limitations of an audit, as described above, the audit cannot be relied upon to detect all instances of non-compliance with laws and regulations.

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required

to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

ANDREW HOPWOOD BSC (HONS) FCA

(Senior Statutory Auditor)

for and on behalf of;

Champion Accountants LLP

Chartered Accountants

Statutory Auditor

2nd Floor Refuge House

33-37 Watergate Row

Chester

CH1 2LE

Date:

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

INCOME AND ENDOWMENTS FROM

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and endowments from:					
Donations and legacies	2	3,602,391	1,711,813	5,314,204	5,407,901
Charitable activities	3	971,263	-	971,263	914,840
Other trading activities	4	4,213,585	-	4,213,585	3,961,826
Investments	5	426,858	-	426,858	293,341
Other	6	3,125	-	3,125	35,169
Total income and endowments		9,217,222	1,711,813	10,929,035	10,613,077

EXPENDITURE ON

Raising funds:					
Costs of generating voluntary income	7	1,441,818	2,400	1,444,218	1,235,821
Fundraising trading: cost of goods sold and other costs	8	2,503,134	-	2,503,134	2,345,307
Events & challenges costs	9	136,971	-	136,971	121,097
Investment management charge		21,799	-	21,799	19,751
Charitable activities	10/11	6,823,508	1,696,335	8,519,843	7,496,885
Total expenditure		10,927,230	1,698,735	12,625,965	11,218,861
Surplus/(deficit) of income over expenditure before net gains/(losses) on investment		(1,710,008)	13,078	(1,696,930)	(605,784)
Net (Losses)/Gains on revaluation of investment assets	12	(60,479)	-	(60,479)	207,198
Net movement in funds		(1,770,487)	13,078	(1,757,409)	(398,586)
Reconciliation of funds					
Total funds brought forward		17,113,412	2,277,855	19,391,267	19,789,853
Total funds carried forward		15,342,925	2,290,933	17,633,858	19,391,267

The Statement of Financial Activities includes all gains and losses recognised during the year. All Income and Expenditure derive from continuing activities.

The notes on pages 28–47 form part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEET

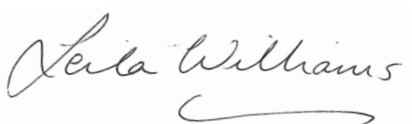
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
Fixed Assets					
Tangible Assets	17	6,156,644	5,875,867	6,156,644	5,875,867
Intangible Assets	19	60,749	-	60,749	-
Investments	20	3,843,042	4,247,814	3,843,044	4,247,816
		<u>10,060,435</u>	<u>10,123,681</u>	<u>10,060,437</u>	<u>10,123,683</u>
Current Assets					
Stock	21	6,271	1,570	-	-
Debtors	22	819,650	1,266,494	871,693	1,278,132
Cash at bank and in hand		<u>7,581,887</u>	<u>8,778,783</u>	<u>7,533,812</u>	<u>8,763,263</u>
		<u>8,407,808</u>	<u>10,046,847</u>	<u>8,405,505</u>	<u>10,041,395</u>
Liabilities					
Amounts falling due within one year	23	(834,385)	(779,263)	(834,385)	(776,113)
Net current assets		<u>7,573,423</u>	<u>9,267,584</u>	<u>7,571,120</u>	<u>9,265,282</u>
Net assets		<u><u>17,633,858</u></u>	<u><u>19,391,265</u></u>	<u><u>17,631,557</u></u>	<u><u>19,388,965</u></u>

THE FUNDS OF THE CHARITY

Restricted income funds	25	2,290,933	2,277,855	2,290,933	2,277,855
Unrestricted funds:					
General fund	26	4,223,868	4,913,410	4,221,567	4,911,110
Designated reserve	26	<u>11,119,057</u>	<u>12,200,000</u>	<u>11,119,057</u>	<u>12,200,000</u>
Total funds		<u><u>17,633,858</u></u>	<u><u>19,391,265</u></u>	<u><u>17,631,557</u></u>	<u><u>19,388,965</u></u>

The consolidated financial statements were approved and authorised for issue by the Trustees on and were signed on their behalf by:



L Williams - Chair

Company Number: 02620240

The notes on pages 28-47 form part of these financial statements.

CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	£	2025 £	2024 £
Net Cashflow from operating activities	29		(1,373,497)	45,057
Cashflow from investing activities				
Income from other fixed asset investment	5	140,607		118,445
Interest received	5	286,252		174,896
Payments to acquire tangible fixed assets	17	(598,538)		(449,199)
Payments to acquire intangible assets		(52,483)		
Acquisition of other investments	20	(2,008,742)		(1,037,339)
Disposal proceeds of tangible fixed assets		3,125		8,170
Disposal of investments		<u>2,885,145</u>		<u>733,456</u>
Net Cashflow from investing activities			<u>655,366</u>	<u>(451,571)</u>
Net increase in cash and cash equivalents			(718,131)	(406,514)
Cash and cash equivalents at the beginning of the year			<u>8,823,900</u>	<u>9,230,414</u>
Cash and cash equivalents at the end of the year			<u><u>8,105,769</u></u>	<u><u>8,823,900</u></u>

CASH AND CASH EQUIVALENTS CONSIST OF

Cash and cash equivalents consist of:

Cash at bank and in hand	7,581,887	8,778,783
Short term deposits	<u>523,882</u>	<u>45,117</u>
Cash and cash equivalents at the end of the year	<u>8,105,769</u>	<u>8,823,900</u>

The notes on pages 28–47 form part of these financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

I. ACCOUNTING POLICIES

GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Claire House Children's Hospice, Clatterbridge Road, Bebington, Wirral, Merseyside, CH63 4JD.

ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with Accounting and Reporting by

Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 2019 – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

The financial statements are prepared in sterling, which is the functional currency of the charity, rounded to the nearest pound.

Claire House is a public benefit entity as defined by FRS 102.

BASIS OF CONSOLIDATION

The Consolidated Statement of Financial Activities, the Consolidated Balance Sheet and the Consolidated Statement of Cash Flows include the financial statements of the company and its subsidiary, Claire House Shops Limited, made up to 31 March 2025. There are uniform policies across the group and intra group transactions are eliminated on consolidation. Consolidation is on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by Section 408 of the Companies Act 2006. The charity has also taken advantage of the exemption afforded by the SORP, not to present a separate Cashflow statement for the parent charity.

The deficit of the charity for the year ended 31 March 2025 was £1,757,408 (2024: £398,586).

GOING CONCERN

The Trustees have considered the on-going situation with regards to the cost of living challenges, shortage of nursing staff and wider economic and political environment as part of their going concern assessment. The view of the trustees is that, whilst they acknowledge that costs may continue to rise in some areas and regular giving may be difficult for some supporters, the trustees believe that the charity has enough reserves to cope with the increase in costs and a reduction in income. With regards to the retention and recruitment of new care staff, the trustees are aware of the ongoing work being carried out by the Executive team in reviewing pay and benefits and benchmarking against the NHS to ensure we continue to attract and retain staff within Claire House. The trustees are comfortable that the charity will be able to meet its liabilities for the coming 12 months.

In reaching their conclusion, the trustees have reviewed the charity's cash flows, operating forecasts and reserves position, applying sensitivity analysis as appropriate. After consideration of all factors, the trustees continue to adopt the going concern basis in preparing the financial statements.

THE FUNDS OF THE CHARITY

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the Financial Statements.

Restricted funds are funds which are used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against these funds. The aim and

use of each restricted fund is set out in the notes to the Financial Statements.

Investment income and gains are allocated to the appropriate funds.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income, after performance conditions have been met, receipt is probable and the amount can be quantified with reasonable accuracy, except where sponsorship and monies are received for a Claire House Event which is to take place in the next financial year, and the funds are deferred.

For legacy income, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the Financial Statements for the services donated by volunteers.

Gifts in kind are included at valuation (over £100) and recognised upon receipt.

Gift Aid receivable / income tax receivable and investment income are accounted for on an accruals basis.

RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating voluntary income are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities.

Fundraising trading costs are those incurred in relation to the selling of donated and bought in goods as well as costs associated with running the members' lottery.

Events and challenges costs are those costs incurred in arranging fundraising events and sponsored challenges.

Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs represent the time proportion of staff salary costs required to prepare and provide the relevant information for the Trustees to carry out their proper duties together with specific governance costs related to legal and audit matters.

Support costs are those incurred in providing finance, human resources (HR), information and communication technology (ICT) and maintenance services, together with chief executive office costs (CEO).

GOVERNMENT GRANTS

Grants receivable are included in the Financial Statements when approval of the grants has been confirmed to the Charity, or when the Charity is legally entitled to the income, after performance conditions have been met, receipt is probable and the amount can be quantified with reasonable accuracy.

TANGIBLE FIXED ASSETS

Tangible fixed assets costing more than £2,000 are capitalised at cost including any incidental expenses of acquisition.

When a new lease is signed, the fitting out of the shop is capitalised. All significant refits of existing shops are also capitalised. Alterations and repairs are expensed.

DEPRECIATION

Depreciation is calculated so as to write off the cost of an asset (excluding land), less its estimated residual value, over the useful economic life of that asset as follows:

Freehold property	2% straight line
Equipment	written off over 5-7 years
Fixtures and fittings	written off over 3-7 years
Motor vehicles	written off over 3-7 years
Shop fixtures and fittings	written off over the shorter of the length of the lease or 5 years

Where it has been identified that the recoverable amount of a fixed asset is below its net book value the asset is written down to its recoverable amount and the impairment loss is recognised in the Statement of Financial Activities.

INTANGIBLE ASSETS

Intangible assets costing more than £2,000 are capitalised at cost including any incidental expenses of acquisition, development and installation costs.

AMORTISATION

Amortisation is calculated so as to write off the cost of an intangible asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Website and software – written off over 5 years

Where it has been identified that the recoverable amount of an intangible asset is below its net book value the asset is written down to its recoverable amount and the impairment loss is recognised in the Statement of Financial Activities.

INVESTMENT ASSETS AND INCOME

Investments are recognised initially at fair value, which is normally transaction price, excluding transaction costs. Subsequently they are measured at fair value at the balance sheet date, subject to any permanent diminution in value. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals during the year. Investments donated to the Charity are included as income as soon as the market value can be established after receipt of the shares. Investments in subsidiaries are measured at cost less impairment.

STOCKS

Stocks consist of purchased goods for resale and consumables. Stocks are valued at the lower of cost or net realisable value. Items donated for resale or distribution are not included in the Financial Statements until they are sold or distributed.

DEBTORS

Debtors receivable within one year are recognised at transaction price. Any losses arising from impairment are recognised in expenditure.

CASH AT BANK AND IN HAND

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

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 the 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. Deferred income includes:

- Income received for events taking place after the balance sheet date
- Unreleased discounts from retail premises rent free periods
- Lottery income received for draws taking place after the balance sheet date

FINANCIAL INSTRUMENTS

The charity only has 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 with the exception of fixed asset investments which are subsequently measured at fair value where this can be reliably measured.

PENSION COSTS

The Charity contributes to the NHS Pension Scheme on behalf of qualifying employees and administers a defined contribution Pension Scheme for the benefit of its other employees. The assets of the scheme are held separately from those of the Charity. The annual contributions payable are charged to the Statement of Financial Activities.

OPERATING LEASES

Rentals paid under operating leases are charged to the income and expenditure on a straightline basis over the period of the lease.

INCENTIVES

Rent free periods granted as an incentive when negotiating a new lease are written off over the initial lease period.

TAXATION

As a registered charity, the company benefits from rates relief and is generally exempt from Income Tax, Corporation Tax and Capital Gains Tax, but not Value Added Tax.

VOLUNTEERS

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the Trustees Annual Report and note 2.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations				
General donations including gift aid	2,894,360	12,371	2,906,731	2,162,302
Company & Club	487,210	67,422	554,632	751,957
Trusts	(157,469)	345,052	187,583	238,789
Legacies	378,290	-	378,290	1,196,159
Gifts				
Donations in kind	-	31,968	31,968	42,155
Grants receivable				
Children's Hospice Grant	-	906,213	906,213	880,990
NHS England Capacity and Community Support Grant	-	175,126	175,126	-
NHS Pension contribution	-	173,661	173,661	135,549
	<u>3,602,391</u>	<u>1,711,813</u>	<u>5,314,204</u>	<u>5,407,901</u>

Income from donations and legacies was £5,314,204 (2024: £5,407,901) of which £3,602,391 (2024: £4,217,511) was unrestricted and £1,711,813 (2024: £1,190,390) was restricted.

We continue to see strong support from our volunteers and in the year to 31 March 2025. Our volunteer hours for the year were 67,808. This hourly contribution equates to a saving to Claire House of £706,559.

3. INCOME RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Clinical Commissioning Group funding	953,050	953,050	861,316
Provision of training	18,213	18,213	53,524
	<u>971,263</u>	<u>971,263</u>	<u>914,840</u>

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
General events	159,251	-	159,251	164,732
Income from other trading activities	1,702,327	-	1,702,327	1,558,539
Sales of goods/services	2,352,007	-	2,352,007	2,238,555
	<u>4,213,585</u>	<u>-</u>	<u>4,213,585</u>	<u>3,961,826</u>

Income from other trading activities was £4,213,585 (2024: £3,961,826) of which £4,213,585 (2024: £3,961,826) was unrestricted and £Nil (2024: £Nil) was restricted.

5. INVESTMENT INCOME

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Interest from investment & properties	140,607	140,607	118,445
Bank interest receivable	286,252	286,252	174,896
	<u>426,858</u>	<u>426,858</u>	<u>293,341</u>

6. OTHER INCOME

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Profit on disposal of assets	3,125	3,125	5,188
Donation of shares	-	-	29,981
	<u>3,125</u>	<u>3,125</u>	<u>35,169</u>

7. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Staff costs	950,792	-	950,792	802,856
Premises costs	3,703	-	3,703	2,330
Depreciation	12,064	-	12,064	13,022
Travel	30,362	2,400	32,762	33,153
Other costs	444,897	-	444,897	384,460
	<u>1,441,818</u>	<u>2,400</u>	<u>1,444,218</u>	<u>1,235,821</u>

Costs of generating voluntary income were £1,444,218 (2024: £1,235,821) of which £1,441,818 (2024: £1,233,421) was unrestricted and £2,400 (2024: £2,400) was restricted.

8. FUNDRAISING TRADING COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Staff costs	1,171,215	-	1,171,215	1,053,344
Premises costs	289,622	-	289,622	504,460
Depreciation	60,091	-	60,091	68,081
Travel	45,214	-	45,214	73,045
Other trading activity costs	562,691	-	562,691	517,904
Other costs	374,301	-	374,301	128,474
	<u>2,503,134</u>	<u>-</u>	<u>2,503,134</u>	<u>2,345,307</u>

Costs of fundraising trading were £2,503,134 (2024: £2,345,307) of which £2,503,134 (2024: £2,345,307) was unrestricted and £Nil (2024: £Nil) was restricted.

9. COSTS OF EVENTS AND CHALLENGES

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Events and challenges	136,971	136,971	121,097

Costs of events and challenges were £136,971 (2024: £121,097) of which £136,971 (2024: £121,097) was unrestricted and £Nil (2024: £Nil) was restricted.

10. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Hospice activities undertaken directly	3,925,704	1,692,774	5,618,478	4,784,063
Support costs	2,862,011	3,561	2,865,572	2,677,800
Governance costs	35,793	-	35,793	35,022
	<u>6,823,508</u>	<u>1,696,335</u>	<u>8,519,843</u>	<u>7,496,885</u>

Costs of charitable activities were £8,519,843 (2024: £7,496,885) of which £6,823,508 (2024: £6,008,092) was unrestricted and £1,696,335 (2024: £1,488,793) was restricted.

11. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Hospice activities undertaken directly £	Support costs £	Governance costs £	Total Funds 2025 £	Total Funds 2024 £
Staff costs	4,601,796	2,001,940	18,668	6,622,404	5,641,703
Premises costs	220,489	156,026	-	376,515	534,473
Depreciation	187,832	46,803	-	234,635	238,220
Professional fees	-	68,208	17,125	85,333	100,438
Operating costs	608,361	592,595	-	1,200,956	982,051
	<u>5,618,478</u>	<u>2,865,572</u>	<u>35,793</u>	<u>8,519,843</u>	<u>7,496,885</u>

Governance costs represent the time proportion of staff salary costs required to prepare and provide the relevant information for the Trustees to carry out their proper duties, together with specific governance costs related to legal and audit matters.

12. GAINS/(LOSSES) ON INVESTMENT ASSETS

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Profit/(loss) on sale of investments	321,505	321,505	(24,430)
Gain/(loss) on investment assets (note 20)	(381,984)	(381,984)	231,628
	<u>(60,479)</u>	<u>(60,479)</u>	<u>207,198</u>

13. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2025 £	2024 £
This is stated after charging:		
Depreciation	301,456	319,328
Amortisation	8,038	-
Auditors remuneration		
- Audit of the financial statements	15,150	14,750
- Accountancy services	1,975	2,300
Profit/(loss) on fair value movement of investments	(381,984)	231,628
Operating lease costs:		
- Land and buildings	340,363	330,042

14. TRUSTEES' REMUNERATION

None of the Trustees received any remuneration, benefits in kind, or expenses during the year in respect of their duties as a trustee (2024: Nil).

15. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

	2025 £	2024 £
Wages and salaries	7,423,444	6,362,156
Social security costs	700,075	601,516
Pension costs	620,892	534,230
	<u>8,744,411</u>	<u>7,497,903</u>

The key management personnel of the parent charity and of its subsidiary, Claire House Shops Limited is comprised of the senior leadership team. The total employee benefits of the key management personnel were £692,134 (2024: £523,664).

16. PARTICULARS OF EMPLOYEES

The average number of staff employed during the year was 232 which includes 94 part time staff. The average number of full-time equivalent (FTE) staff employed during the year was 176. The average FTE is analysed by function as follows:

	2025 Number	2024 Number
Number of nursing staff	90	91
Number of administrative staff	31	26
Number of management staff	3	5
Number of fundraising staff	21	22
Number of retail staff	31	33
	<u>176</u>	<u>177</u>

During the year the number of employees who earned more than £60,000 was as follows:

	2025 Number	2024 Number
£60,000 - £70,000	5	-
£70,001 - £80,000	2	2
£80,001 - £90,000	1	1
£90,001 - £100,000	2	0
£100,001-£110,000	-	1
£110,001-£120,000	-	-
£120,001-£130,000	1	1

Total redundancy/termination payments in the year amounted to £48,735 (2024: £47,551).

17. TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment, Fixtures and Fittings £	Motor Vehicles £	Total £
Cost				
At 1 April 2024	7,556,876	2,866,490	261,983	10,685,349
Additions	119,143	444,610	34,784	598,537
Disposals	-	-	(10,821)	(10,821)
Transfer of assets	-	(198,728)	-	(198,728)
At 31 March 2025	<u>7,676,019</u>	<u>3,112,372</u>	<u>285,946</u>	<u>11,074,337</u>
Depreciation				
At 1 April 2024	2,231,967	2,338,062	239,453	4,809,482
Charge for the year	149,949	135,793	15,714	301,456
Elimination on disposal	-	-	(10,821)	(10,821)
Transfer of assets	-	(182,424)	-	(182,424)
At 31 March 2025	<u>2,381,916</u>	<u>2,291,431</u>	<u>244,346</u>	<u>4,917,693</u>
Net Book Value				
At 31 March 2025	<u>5,294,103</u>	<u>820,941</u>	<u>41,600</u>	<u>6,156,644</u>
At 1 April 2024	<u>5,324,909</u>	<u>528,428</u>	<u>22,530</u>	<u>5,875,867</u>

18. CHARGES

There is a legal charge over the site of the Hospice in favour of the Secretary of State for Health.

A further legal charge was created over the Hospice's land on 27 March 2006 in favour of the National Lottery Charities Board. This charge relates to the £300,000 Big Lotto Grant.

Both charges will be enforced if the property ceases to be used as a Children's Hospice.

19. INTANGIBLE ASSETS

	Intangible Assets £	Total £
Cost		
At 1 April 2024	-	-
Additions	52,483	52,483
Disposals	-	-
Transfer of assets	198,728	198,728
At 31 March 2025	251,211	251,211
Amortisation		
At 1 April 2024	-	-
Charge for the year	8,038	8,038
Elimination on disposal	-	-
Transfer of assets	182,424	182,424
At 31 March 2025	190,462	190,462
Net Book Value		
At 31 March 2025	60,749	60,749
At 1 April 2024	-	-

Intangible assets include the Claire House website which has been rebuilt and redesigned during the year and software including development costs.

20. FIXED ASSET INVESTMENTS

	2025 £	2024 £
Market value as at 1st April 2024	4,247,814	3,883,512
Acquisitions at cost	2,008,742	1,067,320
Disposals at cost	(2,564,263)	(757,886)
Increase/(Reduction) in cash balances	478,765	(176,760)
Net investment gains /(losses) on revaluations in the year	(328,016)	231,628
Market value at 31 March 2025	3,843,042	4,247,814
Historical cost at 31 March 2025	3,696,895	3,720,837

20. FIXED ASSET INVESTMENTS (CONTINUED)

Analysis of investments at 31 March 2025 between funds	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Listed Investments			
Quoted fixed interested securities			
UK Government Stock	-	-	610,585
UK Fixed Interest	450,097	450,097	834,421
Overseas Fixed Interest	45,390	45,390	224,458
	<u>495,487</u>	<u>495,487</u>	<u>1,669,464</u>
Quoted Shares			
UK Equities	656,691	656,690	598,417
Overseas Equities	1,686,752	1,686,752	1,032,848
Property Funds	139,742	139,742	289,542
Infrastructure and Commodities	340,488	340,488	612,426
	<u>2,823,673</u>	<u>2,823,672</u>	<u>2,533,233</u>
	<u>3,319,160</u>	<u>3,319,159</u>	<u>4,202,697</u>
Other investments			
UK cash held as part of portfolio	523,882	523,882	45,117
	<u>3,843,042</u>	<u>3,843,042</u>	<u>4,247,814</u>

Charity investments include £2 investment in Claire House Shops Limited, see note 28 for further details.

Listed investments

Listed investments at a historical cost of £3,173,013 (2024: £3,675,719) (excluding donated shares) are held by the Group and Charity and had a market value of £3,843,042 at 31st March 2025 (2024: £4,247,814).

21. STOCK

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Stock	<u>6,271</u>	<u>1,570</u>	<u>-</u>	<u>-</u>

22. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Amounts due from group undertakings	-	-	47,770	11,637
Income tax recoverable	88,121	168,341	88,121	168,341
VAT recoverable	127,627	89,059	127,627	89,059
Other debtors	116,671	415,208	120,944	415,209
Prepayments and accrued income	468,805	364,922	468,805	364,922
Legacies	18,426	228,964	18,426	228,964
	<u>819,650</u>	<u>1,266,494</u>	<u>871,693</u>	<u>1,278,132</u>

23. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	242,093	198,522	242,093	198,522
PAYE and social security	169,478	145,959	169,478	145,959
Pension contributions	100,840	45,737	100,840	45,737
Accruals	270,534	296,302	270,534	293,152
Deferred income	51,440	92,743	51,440	92,743
	<u>834,385</u>	<u>779,263</u>	<u>834,385</u>	<u>776,113</u>
Deferred income				
Deferred income at 1 April 2024	92,743			
Utilised in the year	2,230,835			
Received in the year	<u>2,189,532</u>			
Deferred income at 31 March 2025	<u>51,440</u>			

Deferred income includes income received for events taking place after the balance sheet date, unreleased discounts from retail premises rent free periods and lottery income received for draws taking place after the balance sheet date.

24. OPERATING LEASE COMMITMENTS

	2025	2024
	£	£
Land and buildings:		
Within one year	289,271	141,358
Between one and five years	301,858	199,170
Later than five years	-	-
	<u>591,129</u>	<u>340,528</u>

25. RESTRICTED INCOME

Group and Charity

	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Balance at 31 March 2025 £
64 Trust	178,756	-	18,150	160,606
Andrea Brabin	33,962	-	7,901	26,061
Children in Need	-	28,019	27,280	739
Chyah Davies Foundation	8,551	-	5,168	3,383
Department of Health	-	906,213	906,213	-
Dorothy Hall Fund	12,955	-	6,748	6,207
Duke Street Market	-	19,227	2,239	16,988
Equipment	35,555	-	5,027	30,527
Hayes Travel Foundation	-	11,505	11,505	-
Hospice Building	1,106,095	-	62,938	1,043,158
Hospice UK	-	175,126	5,198	169,928
James Tudor Foundation	-	9,510	9,510	-
Marian Elizabeth Trust	-	200,000	148,180	51,820
MBNA	-	30,601	30,601	-
Morrisons Foundation	29,259	1,010	5,158	25,111
New Liverpool Site	506,999	-	11,073	495,926
NHS Pension Scheme Grant	-	173,661	173,661	-
Mr Robert Crichton	-	8,685	8,685	-
Steven Gerrard Foundation	200,362	-	-	200,362
Southampton Hospitals Charity	143,938	-	116,004	27,933
Together for Short Lives Charitable Trust	-	56,498	55,458	1,041
Toy Trust	-	9,868	7,374	2,495
Under £5,000 and anon Gifts in Kind	21,423	49,922	42,697	28,648
	-	31,968	31,968	-
	<u>2,277,855</u>	<u>1,711,813</u>	<u>1,698,735</u>	<u>2,290,933</u>

25. RESTRICTED INCOME (CONTINUED)

Group and Charity

	Balance at 1 April 2023 £	Restated Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Balance at 31 March 2024 £
64 Trust	213,061	213,061	-	34,305	178,756
Andrea Brabin	39,975	39,975	-	6,013	33,962
Anne Duchess of Westminster's Charity	-	-	9,932	9,932	-
Children in Need	4,066	10,101	27,674	37,775	-
Chyah Davies Foundation	-	-	10,000	1,449	8,551
David & Ruth Lewis Family Charitable Trust	-	-	20,000	20,000	-
Department of Health	-	-	880,990	880,990	-
Dorothy Hall Fund	14,690	20,203	-	7,249	12,955
Equipment	18,442	34,873	7,952	7,270	35,555
Hollyhock Charitable Foundation	53,136	53,136	-	53,136	-
Hospice Building	1,642,255	1,100,065	34,484	28,454	1,106,095
Marian Elizabeth Trust	65,278	65,278	-	65,278	-
Morrisons Foundation	18,425	33,408	-	4,148	29,259
New Liverpool Site	16,443	518,236	-	11,238	506,999
NHS Pension Scheme Grant	-	-	135,549	135,549	-
Southampton Hospitals Charity	249,631	258,379	-	114,441	143,938
Steven Gerrard Foundation	202,386	202,386	-	2,024	200,362
Vehicles	2,150	-	-	-	-
Under £5,000 and anon	38,722	29,558	21,654	29,789	21,423
Gifts in Kind	(2)	-	42,155	42,155	-
	<u>2,578,658</u>	<u>2,578,658</u>	<u>1,190,390</u>	<u>1,491,193</u>	<u>2,277,855</u>

All restricted funds are included in the Charity accounts.

The following details on restricted funds apply to both the current and previous year.

HOSPICE BUILDING AND VEHICLES

The Hospice, over the years, has received financial support from many trusts and organisations to enable it to build and extend the facilities our families need and provide transport so they can be supported in their place of choice. In particular in the current year, we have received funding from Together for Short Lives to enable us to develop our dining room into a welcoming space for our children and families. And during the previous year Morrisons Foundation has funded further development of the Butterfly suites.

Vehicles are also important as they enable children to be safely transported either to/from the hospice or to exciting activities. In the current year, funding from Duke Street Market and MBNA have enabled us to replace old vehicles and add to our fleet.

These grants are released to unrestricted funds in accordance with the depreciation charged on the associated projects and vehicles.

LIVERPOOL SITE

The 64 Trust and Steven Gerrard Foundation have both contributed to the development of our Liverpool site. These grants are released in line with the depreciation attributable to the costs incurred. Andrea Brabin has also contributed equipment and furnishings.

MEDICAL EQUIPMENT

We have been fortunate to receive a significant donation from the 64 Trust, which we are spending in many different areas, both capital and expenditure. Some of the income has been used to upgrade the hydrotherapy facilities and to provide a cuddle bed. A scan cot and mattress have been funded with the generous help of Dorothy Hall Fund.

FAMILY SUPPORT & PLAY

BBC Children in Need continue to support the Play Team, funding a project that focuses on therapeutic play. We have also received funding from the James Tudor Foundation for counsellors which support the whole family. This work is supported by toy donations from the Toy Trust and Mr Robert Crichton.

NURSING COSTS

The one-to-one care our families need means that nursing costs are a significant element of the cost of running Claire House. This year saw continued pressure on the Care team due to difficulties with recruitment. The Integrated Services team, who provide outreach care in the community and symptom management, continue to extend their services due to significant donations from the Marian Elizabeth Trust and Southampton Hospitals Charity. In previous years we have also seen support from the David and Ruth Lewis Family Charitable Trust and the Hollyhock Charitable Foundation.

All grants are written off to unrestricted funds as the costs are incurred..

NHS ENGLAND & NHS PENSION CONTRIBUTION

A grant is received to support the core Hospice costs & to subsidise the employers' pension contributions for staff who are members of the NHS pension scheme. The grants are released as the expenditure is incurred.

This year further funding has been received from Hospice UK as part of government funding from the Department of Health and Social Care. This funding is aimed at capital expenditure and has been used for various items across the hospice and Liverpool site.

EQUIPMENT AND ACTIVITIES

We have also received generous donations in the current year from the Hays Travel Foundation to support a residential trip for our young adults. In previous years we have also received donations from the Chyah Davis Foundation and Anne Duchess of Westminster's Charity to support a wide variety of activities.

These grants for £5,000 or less, or from trusts or donors who wish to remain anonymous and are used to purchase medical equipment, therapies, activities or outings and to support income generation. The funds are released according to the nature of the expenditure. This line also includes funds shown separately in prior years but now amalgamated here as the amount unspent is under £5,000.

GIFTS IN KIND

Roberts Bakery continue to kindly provide our bread delivery free of charge and M53 Ford provide a vehicle for the Hospice to use. Last year we also had a generous gift of technology and support from Lifelites. Each year we also receive a wide variety of other gifts, valued over £100. The gifts have either been charged as an expense or capitalised and the appropriate depreciation charged in the year.

26. UNRESTRICTED FUNDS

	Group		Charity	
	General Funds £	Designated Development Funds £	General Funds £	Designated Development Funds £
As at 1 April 2024	4,913,410	12,200,000	4,911,110	12,200,000
Incoming resources	9,217,222	-	9,217,221	-
Outgoing resources	(10,560,647)	(366,581)	(10,560,647)	(366,581)
Gains and losses	(60,479)	-	(60,479)	-
Release of designated reserves	714,362	(714,362)	714,362	(714,362)
Amounts designated in the year	-	-	-	-
As at 31 March 2025	<u>4,223,868</u>	<u>11,119,057</u>	<u>4,221,567</u>	<u>11,119,057</u>

Designated funds are unrestricted funds set aside by the trustees out of unrestricted general funds. The funds designated will be used for the development of Claire House to meet the needs of the seriously and terminally ill children and their families who we support both now and in the future. During the year the trustees have agreed to significantly increase the designated development reserve as significant investment in care services, our workforce, income generation, our Liverpool site and digital solutions are planned over the next 4 years.

	Group		Charity	
	General Funds £	Designated Development Funds £	General Funds £	Designated Development Funds £
As at 1 April 2023	15,611,195	1,600,000	15,608,894	1,600,000
Incoming resources	9,422,687	-	9,422,687	-
Outgoing resources	(9,727,668)	-	(9,727,668)	-
Gains and losses	207,198	-	207,198	-
Release of designated reserves	-	-	-	-
Amounts designated in the year	<u>(10,600,000)</u>	<u>10,600,000</u>	<u>(10,600,000)</u>	<u>10,600,000</u>
As at 31 March 2024	<u>4,913,410</u>	<u>12,200,000</u>	<u>4,911,110</u>	<u>12,200,000</u>

Designated funds are unrestricted funds set aside by the trustees out of unrestricted general funds. The funds designated will be used to maintain the level of services needed to support our beneficiaries during the ongoing economic uncertainty caused by the pandemic, as well as providing a sinking fund to cover essential infrastructure costs and capital work at both the Wirral and Liverpool sites.

27. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Intangible Assets £	Investments £	Net Current Assets £	Total 31 March 2025 £
Restricted Funds:					
64 Trust	160,606	-	-	-	160,606
Andrea Brabin	26,061	-	-	-	26,061
Children in Need	-	-	-	739	739
Chyah Davies Foundation	-	-	-	3,383	3,383
Dorothy Hall Fund	6,207	-	-	-	6,207
Duke Street Market	16,988	-	-	-	16,988
Equipment	30,527	-	-	-	30,527
Hospice Building	1,043,158	-	-	-	1,043,158
Hospice UK	169,928	-	-	-	169,928
Marian Elizabeth Trust	-	-	-	51,820	51,820
Morrisons Foundation	25,111	-	-	-	25,111
New Liverpool Site	495,926	-	-	-	495,926
Southampton Hospitals Charity	-	-	-	27,933	27,933
Steven Gerrard Foundation	200,362	-	-	-	200,362
Together for Short Lives Charitable Trust	-	-	-	1,041	1,041
Toy Trust	2,495	-	-	-	2,495
Under £5,000 and anon	-	-	-	28,648	28,648
Restricted Funds:	<u>2,177,369</u>	<u>-</u>	<u>-</u>	<u>113,564</u>	<u>2,290,933</u>

	Tangible Fixed Assets £	Intangible Assets £	Investments £	Net Current Assets £	Total 31 March 2025 £
Unrestricted Funds:					
General funds	3,979,275	60,749	183,844	-	4,223,868
Designated funds	-	-	3,659,198	7,459,859	11,119,057
Total funds	<u>6,156,644</u>	<u>60,749</u>	<u>3,843,042</u>	<u>7,573,423</u>	<u>17,633,858</u>

	Tangible Fixed Assets £	Intangible Assets £	Investments £	Net Current Assets £	Total 31 March 2024 £
Restricted Funds:					
64 Trust	178,756	-	-	-	178,756
Andrea Brabin	33,962	-	-	-	33,962
Chyah Davies Foundation	-	-	-	8,551	8,551
Dorothy Hall Fund	12,955	-	-	-	12,955
Equipment	35,555	-	-	-	35,555
Hospice Building	1,106,095	-	-	-	1,106,095
Morrisons Foundation	29,259	-	-	-	29,259
New Liverpool Site	506,999	-	-	-	506,999
Southampton Hospitals Charity	0	-	-	143,938	143,938
Steven Gerrard Foundation	200,362	-	-	-	200,362
Under £5,000 and anon	0	-	-	21,423	21,423
	<u>2,103,943</u>	<u>-</u>	<u>-</u>	<u>173,911</u>	<u>2,277,855</u>

Unrestricted Funds:					
General funds	3,771,924	-	-	1,141,486	4,913,410
Designated funds	-	-	4,247,814	7,952,186	12,200,000
Total funds	<u>5,875,867</u>	<u>-</u>	<u>4,247,814</u>	<u>9,267,584</u>	<u>19,391,265</u>

28. RELATED PARTY TRANSACTION

Claire House Shops Limited whose principal activities are the management of donors on behalf of Claire House, the sale of merchandise, and agency commission, is a wholly owned subsidiary (via 2 £1 shares) of Claire House and is consolidated as part of these accounts. Profits arising in the company are gift aided to the Charity on an annual basis. The directors of the company are appointed by the Trustees of the Charity.

The results for the year ended 31 March 2025 are as follows:

	2025 £	2024 £
Profit and loss account		
Sales	862,508	652,824
Expenses	(764,029)	(580,964)
Surplus for the year	98,480	71,860
Covenant to Charity	(98,480)	(71,860)
Retained profit	-	-
Taxation	-	-
Balance brought forward	2,301	2,301
Balance carried forward	2,301	2,301

The aggregate of net assets was:

	2025 £	2024 £
Assets	50,073	14,727
Liabilities	(47,770)	(12,424)
Shareholders' funds	2,303	2,303

There were no other outstanding balances with related parties as at 31 March 2025.

29. RECONCILIATION OF GROUP NET INCOME RESOURCES TO NET CASH INFLOW FROM GROUP OPERATIONS

	2025 £	2024 £
Net incoming resources	(1,696,930)	(605,785)
Donation of shares	-	(29,981)
Non-cash gift in kind	(31,968)	(42,155)
Income from investments	(140,607)	(118,445)
Interest receivable	(286,252)	(174,896)
Profit on disposal of fixed assets	(3,125)	(5,188)
Gain on the sale of investments	-	(24,430)
Depreciation on fixed assets	301,456	319,328
Amortisation on intangible assets	(8,038)	-
Decrease/(increase) in stock	(4,701)	6,575
(Increase)/decrease in debtors	441,546	547,959
Increase/(decrease) in creditors	55,122	172,076
Net cash inflow from operating activities	(1,373,497)	45,057

30. ANALYSIS OF CHANGES IN NET FUNDS

	1 April 2024	Cash Flows	31 March 2025
	£	£	£
Cash at bank and in hand	<u>8,944,934</u>	<u>(1,363,047)</u>	<u>7,581,887</u>

31. PENSION COMMITMENTS

The charitable company makes contributions to two defined contribution pension schemes for its employees. One of the schemes for eligible employees is the NHS Superannuation Scheme. The level of contributions to this scheme is determined annually by the NHS Pensions Agency. The Charity has no further liability beyond the contributions determined. The assets of the schemes are held separately from those of the Charity.

The cost to the Charity for supporting the schemes for the year was £620,892 (2024: £534,230) which was offset by contributions made by the Department of Health of £173,661 (2024: £110,550).

The amount outstanding at the year-end was £72,974 (2024: £66,400).

32. GUARANTEE

The Charitable Company is limited by guarantee and has no share capital. The members' liability is restricted to £1 each in accordance with the Memorandum and Articles.

33. RETAIL CONTRIBUTION

During the year, the Charity ran a chain of 17 (2024: 17) charity shops, the income and expenditure from which are included as part of these accounts. The contribution to the Charity from these shops is as follows;

	2025	2024
	£	£
Sale of donated goods	1,333,774	1,362,329
Gift Aid and donated income from agency sales	948,021	782,209
Other income	<u>87,881</u>	<u>124,698</u>
	2,369,675	2,269,236
Costs	<u>(1,813,734)</u>	<u>(1,702,466)</u>
Net contribution	<u>555,941</u>	<u>566,770</u>



Claire House
CHILDREN'S HOSPICE

Claire House Children's Hospice
Clatterbridge Road, Bebington, Wirral, CH63 4JD

t. 0151 3344626 **w.** clairehouse.org.uk

