



THEODORA CHILDREN'S CHARITY

ANNUAL REPORT AND
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 2025

Trustees

André Poulie (Founder; Chair)
Jan Poulie (Founder; Vice Chair)
Joshua Byrne
Ian Kelly
Daniel Wise
Kenneth Robertshaw
Janet Lee
Helen Fentimen OBE
Sabine Notz-Catsiapis

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Charity number

1094532

Company number

4535844



Independent Examiner

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Thank You From Our Co-Founder and Chair

André Poulie

2025 has been a year of great success for our Giggle Doctor Programme as our 4 newest Giggle Doctors completed their qualification to join our artistic team. With the help of these new additions, we were able to bring joy and laughter to over 16,500 children in hospital. Each child received a fun and positive energy-filled visit from one of our 18 Giggle Doctors. On average, for each child seen, we engaged and interacted with an additional 2.8 people, such as parents, siblings and hospital staff. This has resulted in more than 63,000 people in hospitals across England receiving the gift of giggles over the last 12 months! We were also delighted to be able to offer our services to a new hospital last year, which has increased the number of our hospital partners to 16.

When children are admitted to hospital long term, the Giggle Doctors become a familiar and eagerly anticipated visitor who help brighten their day. Using their colourful coats and props, Giggle Doctors can whisk them into a fun world of imagination, worlds away from their difficult reality. Our little patients are excited to see our Giggle Doctors again to not only have fun, but to feel empowered and in control by leading their playful interaction and express themselves. Impact studies have shown how our presence on the wards helps to reduce anxiety for children and families and aid their physical recovery.

Regarding our fundraising, 2025 has been a challenging year as a combination of inflation and changes to the economic landscape have resulted in fewer funds available for charity support. Nevertheless, we have managed to maintain, and even slightly increase, our hospital programmes.

The wellbeing of children will always remain our top priority. Thanks to our longstanding and generous donors, trusts and foundations, and corporate supporters, we have once again provided an immense quantity of joy to tens of thousands of children and adults alike, whilst confronted with pain, boredom and the fear of an uncertain recovery. This is so precious!

I would like to express my profound gratitude to our hard-working team and board members - and of course to you, our dear donors and friends. I want to dedicate to you the positive energy which we have all made possible together.

With all best wishes,



Co-Founder and Chair of
the Board of Trustees of
Theodora Children's
Charity

Dated: 17 March 2026



Trustees Report

The trustees present their annual report and financial statements for the year ended 31 December 2025.

Objects and Activities

Theodora Children's Charity is a national children's charity that works to reduce the impact of illness, whatever its severity and of hospital admissions for children and young people through our unique Giggle Doctor Programme.

Research shows that hospitals can be a frightening and lonely experience for children. It is especially distressing for younger children who may be separated from their parents, carers, and family for the first time.

Our mission is to help children living with illness, disability and serious health challenges feel better using the proven power of a visit from the Theodora Giggle Doctors. We know from parents the difference a visit can make to a child to help them cope with feeling isolated and anxious, especially for those children with mental health anxiety and challenges.

The Giggle Doctors are professional artistic performers, highly trained by the charity to work in both the hospital and specialist care environments, and with children with disabilities. We know from impact reports that the Giggle Doctor programme improves children's experience of hospital, reduces stress and anxiety, increases opportunities for play and improves wellbeing.

The Trustees have considered the requirements of the Charities Act 2011 and have satisfied themselves that they have complied with their duty to have regard to the Public Benefit guidance published by the Charity Commission.

Achievements and Performance

In 2025, we sustained all 15 of our hospital programme partnerships from 2024, with Giggle Doctors continuing to be recognised as a valuable addition to the healthcare teams. Our 4 training Giggle Doctors qualified as Senior Giggle Doctors in the summer, meaning that we had a greater presence in hospitals in London and the south of the country.

In June, we launched a new programme of visits supported by the hospital charity at Rotherham General Hospital, a district general hospital with limited resources for play support and artistic interventions for paediatric patients. This takes our total number of hospital partners to 16, and within these, 16,522 hospitalised children had interactions with the Giggle Doctors. We also did a trial Giggle Doctor visit at Calderdale Royal Hospital in Halifax, and in December, secured funding for a programme to run at the hospital in 2026.

Trustees Report

As well as launching these new partnerships, we were proud to celebrate an important milestone with one of our long-standing partners; 2025 marked an incredible 20 years of Giggle Doctor visits to Sheffield Children's Hospital. We held a celebratory Giggle Doctor Takeover Day during Play in Healthcare Week, with special gifts, arts and crafts activities and a high-energy hospital-wide presence from our Giggle Doctor team.

We placed a high importance on artistic quality in 2025 and offered a diverse range of specialist training opportunities to our Giggle Doctor team, to enhance and develop their skills to meet the ever-changing needs of the hospital environment. Four of our Senior Giggle Doctors received their accreditation in the Art of Giggle Doctoring, awarded by the Accademia Teatro Dimitri, a short course designed to upskill them in physical theatre and clowning to contribute to our unique performance style in hospitals.

Our whole Giggle Doctor team also received bespoke training delivered by Bamboozle Theatre Company on artistic approaches for working with children with PMLD (Profound and Multiple Learning Disabilities), to support children's mental health, communication and emotional needs. To broaden our team's storytelling and character skills, we also offered training in puppetry at our bi-annual national seminar event.

A visit from a Giggle Doctor continues to be completely free of charge to parents, carers and families. We are slowly seeing an increase in hospital charities contributing to our costs due to recognising the need for our work and the value that it brings to their patients.

In 2025, we moved our head office to the heart of the City of London. The new office in Finsbury Circus places us in a building of over 200 organisations in a wide range of industries. We look forward to building relationships with corporates in our new surroundings and connecting them with our work.



Our Impact Report

In 2025, Theodora Children's Charity...

Visited **16,522** children and young people in hospital



as well as an estimated **46,592** parents and carers, hospital staff, and siblings.

That's 63,114 people in total!

Feedback from children, families, and NHS hospital staff highlights the positive contributions Giggle Doctors make to the experiences of children in hospital:

"The Giggle Doctors help to bring a smile and silliness to an otherwise quite difficult time for families. It is lovely to see the difference they make, and they stand out in the memories of an inpatient stay for children."

Psychologist, St George's Hospital

"The Giggle Doctors are an invaluable service to both the children and young people and their families at NMGH [North Manchester General Hospital]. They are a ray of sunshine bringing so much joy and laughter to the clinical areas. We are so incredibly grateful for the time that the team offer to our staff and NMGH families."

Vicki Healey, Children's Ward Manager, North Manchester General Hospital

"I just want to say how its such a positive experience and how wonderful they are. I also love how they remember my son as hes in hospital alot and remember his name. It brought joy and happiness. Hearing Noah's giggles when the giggle doctors visited was amazing even though he was in pain. And watching him interact with them. Priceless."

Tracy, Parent

Our Impact Report

Many children experience hospital stays in multiple hospitals. A medical journey can start with a rush to A&E and a stay at their local hospital, followed by treatment at a larger dedicated children's hospital.

Giggle Doctors travel to hospitals across their region, meaning sometimes they meet children at multiple times during their treatment journey bringing repeated opportunities for play and connection at critical moments of stress.



Scarlet was one of several children like this who met the Giggle Doctors in 2025. The first time was at her local hospital in Rotherham, and then later at Sheffield Children's Hospital.

Follow the link to read Scarlet's story in detail and learn more about how Giggle Doctor visits helped reduce the trauma footprint from her hospital stays.



Click here to
read Scarlet's
Story



Theodora Children's Charity
2025 Impact Report

[Click here](#) to access more information about impact measurement at Theodora Children's Charity where you can also view our annual impact reports.

How We Raise Funds

The commitment of our supporters for the work that we do allows us to bring our Giggle Doctors to children during generous and beyond the worst health challenge they and their family could face. Our thanks go to everyone who supported us this year, we couldn't have brought playfulness and laughter to children without you. Donations from charitable trusts, foundations and other grant makers continue to be vital, and we are grateful to all who support our work and help us to give the gift of giggles.

Thank you to:

- Cencora Impact Foundation
- Condry Trust
- Dalgleish Trust
- The D'Oyly Carte Charitable Trust
- The de Brye Charitable Trust
- Edward Harvist Trust
- Edwards Lifesciences Foundation
- The Fellfoot Charitable Trust
- Fowler Smith and Jones Trust
- Garfield Weston Foundation
- The Gledswood Charitable Trust
- The Goodman Foundation
- The Grimmitt Trust
- The Gyll-Leng Charitable Trust
- Hyde Park Place Estate Charity
- The Isabel Blackman Foundation
- The John S Cohen Foundation
- The Lennox Hannay Charitable Trust
- National Lottery Community Fund
- Peter Harrison Foundation
- Sovereign Health Care
- The Tezmae Charitable Trust
- The Zochonis Charitable Trust

Thanks also go to our generous corporate sponsors, community groups and rotary clubs such as: Moose Toys, Cencora Alliance Healthcare, Lendlease Guvnors Club, the British-Swiss Chamber of Commerce and Hugh James Law Firm and Theatretrain.

Our thanks go to everyone who were part of the Big Give Christmas Challenge matched fundraising campaign in December, and helped raise a fantastic £98,139!

Our fundraising team worked extremely hard to engage and build positive relationships with all of our stakeholders. We are not funded by the NHS or other public sector organisations, and this means that we must be creative and flexible in our approach to raising the funds we need for the work we do, aiming to be diverse and collaborative in our approach.

Protecting our Supporters - Theodora Children's Charity is registered with the Fundraising Regulator and is committed to upholding the Fundraising Code of Practice. We manage supporter data in accordance with GDPR and ensure we only contact people who have agreed to hear from us. We do not ask anyone who appears to be vulnerable to commit to giving.





Financial Report

The attached financial statements summarise The Theodora Children's Charity transactions from January to December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Funds

The Theodora Children's Charity depends solely on donations and grants from individuals, trusts, hospital charities, schools, clubs and companies. Funds available are sufficient to permit the Theodora Children's Charity to carry on operating in the medium term, thanks to the continued support of its donors.

Donations in kind

The charity did not receive any gifts in kind in lieu of goods in 2025.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make investments. The Trustees currently hold all of the charity's reserves with the Royal Bank of Scotland.

Reserves Policy

As of 31st December 2025, the charity had what the Charity Commission defines as free reserves of £257,115 to provide for the Charity's working capital needs. Reserves should provide a sensible contingency against any unexpected shortfall in fundraising income, emergency expenditure or seed money for new projects. The reserves policy to provide security is to hold between three and six months (and no less than three months) of running costs which will ensure the uninterrupted services and delivery of the Charity's objectives. The Trustees understand that the current level of reserves is lower than they would like but are taking steps to improve this as well as keeping this under review to ensure they are adequate for future operational needs.

Going Concern

The Trustees believe the charity has no going concern issues and will continue to evaluate the situation on an ongoing basis.

Small Company Provision

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Structure, Governance and Management

Governing Document

The Theodora Children's Charity is a charitable company limited by guarantee (no. 4535844), incorporated on 16th September 2002 and registered as a charity on 7th November 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

André Poulie
Jan Poulie
Joshua Byrne
Ian Kelly
Daniel Wise
Kenneth Robertshaw
Janet Lee
Helen Fentimen OBE
Sabine Notz-Catsiapis





Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee. The Management Committee seeks to ensure that the trustee body is experienced in both the business and the charitable sectors, having long-term experience in their own charities and businesses. The trustees of the charity are unpaid volunteers. We are very thankful for their support. New Board members are nominated by existing Trustees and the Board votes to decide if they are to be invited to join. A majority is required, including a vote from the chairman.

Trustee Induction

New Trustees are given a New Trustee Information Pack which contains information relevant to the Theodora Children's Charity. In addition, a copy of the annual accounts and a copy of the memorandum and articles of association for reference are also provided, along with Charity Commission guidance relating to the role and responsibilities of being a Trustee.

Risk Management

The Board of Trustees actively review the major risks which the charitable company faces and a risk register is reviewed every year. Due to the current economic situation, we believe that maintaining reserves at the current levels, combined with an annual review of the internal controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Board has also examined other operational and business risks faced by the charitable company and confirm that they have established systems to mitigate these risks.

The Board of Directors collaborate closely with the staff of The Theodora Children's Charity to provide support in the following areas of expertise: Fundraising, Human Resources, Legal, Safeguarding, Infection Control and Giggle Doctor relations.

Organisational Structure

The Board of Trustees discusses and approves the annual budget and approves the accounts of the charitable company. Further to supporting the charity with their expertise, the Board of Theodora Children's Charity establishes the general strategy for the charity. The Chair of the Board is currently Voluntary Chief Executive and delegates to the Chief Operating Officers to supervise the management of Theodora Children's Charity on a day-to-day basis and to implement Board decisions and strategies. Since December 2025, we have two Co-Chief Operating Officers, one with responsibility for Programme and Operations and the other with responsibility for Fundraising and Communications.

The Co-Chief Operating Officers oversee our fundraising campaigns, communications, Giggle Doctor Programme and Giggle Doctor training. The Communications Manager and Senior Fundraiser, and freelance Trusts Fundraiser work on our fundraising efforts, alongside a newly created role 'Programme and Fundraising Coordinator' to support our fundraising applications. The Programme and Fundraising Coordinator also works in the Giggle Doctor Programme team alongside our International Evaluation Lead. The Senior Finance Officer manages all income reporting, management accounts and statutory reporting.

Plans for the future

Fundraising

In 2026, the charity will continue to focus on fundraising from Companies, Trusts and individuals and its annual Christmas fundraising campaign. In 2026, the newly appointed Programme and Fundraising Coordinator role will have a specific focus on supporting the fundraising team to expand our corporate engagement opportunities and approach new corporates to work with us.

Programme

In 2026, we plan to review our Programme Strategy using the impact and evaluation data collected over the last 5 years. This will lead to us consolidating our existing Giggle Doctor programme offer and launching at least two new partnerships in different healthcare setting (for example, district general hospitals and hospices.) We also will recruit a new cohort of 3 Trainee Giggle Doctors to enable us to fulfil our mission, replacing Giggle Doctors that have left the organisation and reducing gaps in our programme schedules.

The trustee's report was approved by the Board of Trustees:



Co- Founder and Chair of the Board of Trustees

Dated: 17 March 2026

Independent Examiner's report to the Trustees of the Theodora Children's Charity

I report to the trustees on my examination of the financial statements of The Theodora Children's Charity (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.



Independent Examiner's report to the Trustees of the Theodora Children's Charity

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records;
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Berish Hoffman FCA
Landau Morley LLP
325-327 Oldfield Lane North
Middlesex
UB6 0FX

Dated: 17 March 2026



Statement of Financial Activities

Including income and expenditure amount for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	315,971	276,166	592,137	236,593	506,381	742,974
Investments	3	7,634	-	7,634	7,140	-	7,140
Total income		323,605	276,166	599,771	243,733	506,381	750,114
Expenditure on:							
Raising funds	4	133,335	-	133,335	130,817	-	130,817
Charitable activities	5	114,523	388,641	503,164	102,239	379,719	481,958
Total expenditure		247,858	388,641	636,499	233,056	379,719	612,775
Net income/(expenditure)		75,747	(112,475)	(36,728)	10,677	126,662	137,339
Transfers between funds							
		(31,188)	31,188	-	(41,910)	41,910	-
Net movement in funds		44,559	(81,287)	(36,728)	(31,233)	168,572	137,339
Reconciliation of funds:							
Fund balances at 1 January 2025		224,235	264,510	488,745	255,468	95,938	351,406
Fund balances at 31 December 2025		268,794	183,223	452,017	224,235	264,510	488,745

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



Balance Sheet

As at 31 December 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		11,679		15,263
Current assets					
Debtors	11	38,430		39,048	
Cash at bank and in hand		433,744		472,399	
		472,174		511,447	
Creditors: amounts falling due within one year	12	(31,836)		(37,965)	
Net current assets			440,338		473,482
Total assets less current liabilities			452,017		488,745
The funds of the charity					
Restricted income funds	13	183,223		264,510	
Unrestricted funds		268,794		224,235	
		452,017		488,745	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17 March 2026.



André Poulie
Trustee and Chairman of the Board



Statement of Cash Flows

For the year ended 31 December 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(45,798)		159,922
Investing activities					
Purchase of tangible fixed assets		(491)		(12,314)	
Investment income received		7,634		7,140	
Net cash generated from/(used in) investing activities			7,143		(5,174)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(38,655)		154,748
Cash and cash equivalents at beginning of year			472,399		317,651
Cash and cash equivalents at end of year			433,744		472,399



Notes to the Financial Statements

1. Accounting Policies

Charity information

The Theodora Children's Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is Salisbury House Office 872, 29 Finsbury Circus, London, EC2M 5SQ.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going Concern

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

1.5 Expenditure

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Office equipment	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.



Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



"It's hard to put into words how special and amazing the Giggle Doctors are. They bring so much joy and happiness to the children and young people and their families. When the children are going through some tough times and are in an unfamiliar environment, they bring reassurance and empathy in a unique way."

Emma, Health Play Specialist



2. Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	304,512	276,166	580,678	236,393	356,381	592,774
Legacies receivable	11,459	-	11,459	200	150,000	150,200
	<u>315,971</u>	<u>276,166</u>	<u>592,137</u>	<u>236,593</u>	<u>506,381</u>	<u>742,974</u>
Donations and gifts						
Individuals	122,092	10	122,102	41,966	3,270	45,236
Corporate Sponsors	83,044	27,945	110,989	16,435	24,836	41,271
Trusts and Foundations	97,372	224,461	321,833	78,750	303,601	382,351
Other	2,004	23,750	25,754	99,242	24,674	123,916
	<u>304,512</u>	<u>276,166</u>	<u>580,678</u>	<u>236,393</u>	<u>356,381</u>	<u>592,774</u>

3. Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>7,634</u>	<u>7,140</u>

4. Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Commissions	2,763	2,426
Fundraising support	41,003	44,438
Staff costs	86,936	79,493
Support costs	2,633	4,460
	<u>133,335</u>	<u>130,817</u>



5. Charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	74,118	72,549
Giggle Doctor fees	187,824	179,374
Materials for Giggle Doctor	4,314	6,619
Goggle Doctor travel	23,182	22,629
Giggle Doctor training scheme	68,204	65,704
Giggle Doctor support costs	10,900	12,599
Artistic Co-Ordinator costs	20,099	-
	<u>388,641</u>	<u>359,474</u>
Share of support and governance costs (see note 6)		
Support	109,489	117,210
Governance	5,034	5,274
	<u>503,164</u>	<u>481,958</u>
Analysis by fund		
Unrestricted funds	114,523	102,239
Restricted funds	388,641	379,719
	<u>503,164</u>	<u>481,958</u>

6. Support costs allocated to activities

	2025 £	2024 £
Staff costs	54,615	50,167
Depreciation	4,075	1,686
Office Rent	20,954	29,396
Mobile costs	1,272	608
Other data services	5,804	2,735
Other admin services	10,768	19,583
Electricity	961	36
Maintenance	3,335	527
Insurance	2,538	2,053
Travelling	1,182	1,124
Bank Charges	367	399
Maintenance IT	6,251	13,356
Governance costs	5,034	5,274
	<u>117,156</u>	<u>126,944</u>
Analysed between:		
Fundraising	2,633	4,460
Charitable activities	114,523	122,484
	<u>117,156</u>	<u>126,944</u>

	2025 £	2024 £
Governance costs comprise:		
Independent Examiner's fees	5,034	5,274
	<u>5,034</u>	<u>5,274</u>

7. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8. Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>6</u>	<u>6</u>

Employment costs	2025 £	2024 £
Wages and salaries	180,577	172,139
Social security costs	16,568	14,246
Other pension costs	18,524	15,824
	<u>215,669</u>	<u>202,209</u>

The key management personnel of the charity comprise the Trustees, the Voluntary Director and the Interim Chief Operating Officer. The total employee benefits of the key management personnel of the Charity were £46,203 (2024: £39,741).

There were no employees whose annual remuneration was more than £60,000.



9. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2025	30,314
Additions	491
	<hr/>
At 31 December 2025	30,805
	<hr/>
Depreciation and impairment	
At 1 January 2025	15,051
Depreciation charged in the year	4,075
	<hr/>
At 31 December 2025	19,126
	<hr/>
Carrying amount	
At 31 December 2025	11,679
	<hr/>
At 31 December 2024	15,263
	<hr/>

11. Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	38,430	39,048
	<hr/>	<hr/>

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	22,756	23,556
Accruals and deferred income	9,080	14,409
	<hr/>	<hr/>
	31,836	37,965
	<hr/>	<hr/>





13. Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Restricted funds	264,510	276,166	(388,641)	31,188	183,223
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted funds	95,938	506,381	(379,719)	41,910	264,510

14. Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	11,679	-	11,679
Current assets/(liabilities)	257,115	183,223	440,338
	268,794	183,223	452,017
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	15,263	-	15,263
Current assets/(liabilities)	208,972	264,510	473,482
	224,235	264,510	488,745



15. Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	19,451	22,415
Between two and five years	-	19,451
	<u>19,451</u>	<u>41,866</u>

16. Company Limited by Guarantee

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.

17. Related party transactions

The charity received donations of £47,200 (2024: £61,540) from Theodora Fondation Switzerland as a contribution towards administration costs. At the year end Theodora owed Theodora Fondation £8,895 (2024: £11,829). Theodora Switzerland was founded in Switzerland by Jan and Andre Poulie in 1993 in memory of their mother, Theodora. The work of The Theodora Children’s Charity, the UK charity, is inspired by the philosophy shared by this international network of Giggle Doctor programmes.

The charity also received donations of £3,985 (2024: £8,690) from the trustees and pro-bono professional services from D Wise, a trustee.





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