Cliff House Care Limited

Scotland · Charity number SC029162

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1999-06-01
Register	View on the OSCR register

Contact

Address	11 Hunters Rise Pitmedden Ellon Aberdeenshire AB41 7QD

Activities

Activities: 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To engage in projects which will provide residential accomdation, designed and constructed or adapted to address a variety of specialised health and welfare needs. To let or otherwise give occuplation to such property, collecting rents and other eligible sums. This activity will be carried out where necessary with other agencies who will provide supporting services in collaborative arrangements and partnerships.

Beneficiaries: 'Older People','People with disabilities or health problems'

Objectives: To promote the benefit of inhabitants of Aberdeen and the North East of Scotland in general ('the Area') and in particular the elderly, disabled, mentally ill and/or infirm inhabitants of the area by establishing, providing and managing Hospital or Nursing Homes or Mental Nursing Homes and providing medical, administrative or other services for the foregoing and without prejudice to the foregoing to own property at Polmuir Road, Aberdeen and to lease same on terms agreed from time to time to with Grampian Healthcare Trust and their successors or nominees from time to time all in the furtherance of health, the relief of poverty, sickness or distress and/or the advancement of care in the community within the area.

Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£58,600	£11,849	-	0
2024-05-31	£59,017	£8,682	-	0
2023-05-31	£52,325	£7,414	-	0
2022-05-31	£50,156	£270	-	0
2021-05-31	£50,156	£5,048	-	0
2020-05-31	£51,368	£13,540	-	0

Cliff House Care Limited

Scotland - Charity number SC029162

Accounts

REGISTERED COMPANY NUMBER: SC164820 (Scotland)
REGISTERED CHARITY NUMBER: SC029162

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

FOR

CLIFF HOUSE CARE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are to promote the benefit of inhabitants of Aberdeen and the North East of Scotland, in particular: the elderly, disabled, mentally ill and/or infirm inhabitants of the area. This is to be done by establishing, providing and managing Hospitals, Nursing Homes or Mental Nursing Homes, and by providing medical, administrative and other services for the aforementioned without prejudice. Secondly, to own property at Polmuir Road, Aberdeen and to lease same on terms agreed from time to time with Grampian Healthcare Trust and their successors or nominees, all in furtherance of health, the relief of poverty, sickness or distress and/or the advancement of care in the community.

ACHIEVEMENTS AND PERFORMANCE

In order to achieve the objectives, the Charity continues to lease its property at Polmuir Road, Aberdeen to NHS Grampian, who use it to provide accommodation for people with mental health problems.

The Directors retain the view that they should consider widening their remit so that further charitable activities can be undertaken. To this end they remain open to some form of merger with another charity.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to maintain one designated reserve for a specific purpose.

The major repairs reserve has been designated by the Directors to fund future maintenance - the appropriate level of this reserve has been determined from a review carried out on the Charity's property. The balance on the reserve at 31 May 2025 was £42,000 (2024 - £42,000), which the Directors consider to be appropriate and sufficient.

The Directors aim to maintain a level of general reserves to enable the Charity to sustain its charitable activities.

GRANT AWARD CRITERIA

The trustees have reviewed the criteria for awarding grants and have set the following priorities:

1. Preference will be given to projects where our grant will lever in funding from other sources.
2. We will favour applications which are targeted at the acquisition or upgrading of property.
3. We will not favour projects which replace statutory sources of funds.

We are currently in discussions with a charity on a project which meets our criteria.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a registered charity founded in 1996 and incorporated to become a charitable company limited by guarantee. In the event of the company being wound up, members are required to contribute an amount not exceeding £20.

The charitable company is governed by its Memorandum and Articles of Association.

Organisational structure

The directors of the company are also the trustees for the purposes of charity law and under the company's articles are known as the board of directors.

The board of directors manage the day to day operations of the charity.

The number of directors shall not be less than three.

Recruitment and appointment of new trustees

The powers for appointment and removal of directors are set out in the company's Memorandum and Articles of Association.

It is the charity's policy to seek to appoint directors who have a specific interest in its objectives or whose skills can compliment those already in place. Newly appointed directors are introduced to the workings of the Board through their first meetings.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC164820 (Scotland)

Registered Charity number
SC029162

Registered office
11 Hunters Rise
Pitmedden
ELLON
Aberdeenshire
AB41 7QD

Trustees
Mr A B Murray
Mr D G Murray
Mr T Taylor
Mr C G Okoroma Business Analyst (appointed 21/4/25)

Independent Examiner
Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

Approved by order of the board of trustees on 25 February 2026 and signed on its behalf by:

Mr D G Murray - Trustee

I report on the accounts for the year ended 31 May 2025 set out on pages four to eleven.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Karen E Gardiner
The Institute of Chartered Accountants of Scotland

Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

25 February 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Property rental		**53,069**	53,272
Investment income	2	**5,531**	5,745
Total		**58,600**	59,017
EXPENDITURE ON			
Raising funds	3	**5,470**	2,973
Charitable activities			
Property rental		**6,379**	5,709
Total		**11,849**	8,682
NET INCOME		**46,751**	50,335
RECONCILIATION OF FUNDS			
Total funds brought forward		**1,516,054**	1,465,719
TOTAL FUNDS CARRIED FORWARD		**1,562,805**	1,516,054

The notes form part of these financial statements

BALANCE SHEET
31 MAY 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	**1,000,000**	1,000,000
CURRENT ASSETS			
Debtors	8	**50,700**	25,700
Cash at bank		**518,912**	497,195
		569,612	522,895
CREDITORS			
Amounts falling due within one year	9	**(6,807)**	(6,841)
NET CURRENT ASSETS		**562,805**	516,054
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,562,805**	1,516,054
NET ASSETS		**1,562,805**	1,516,054
FUNDS	10		
Unrestricted funds		**1,562,805**	1,516,054
TOTAL FUNDS		**1,562,805**	1,516,054

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 February 2026 and were signed on its behalf by:

Mr D G Murray - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern
The trustees are of the opinion that the charity has adequate resources to execute its operations over the next 12 months. The trustees have therefore made an informed judgement at the time of approving the accounts that the charity is a going concern. As a result, the trustees have continued to adopt the going concern basis of accounting in preparing the accounts.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income includes revenue earned from property rental and interest received from investments.

Rental Income:
Rental income from freehold property is recognised on a straight line basis over the term of the lease.

Investment Income:
Investment income is recognised on an accruals basis in accordance with the terms of the deposit agreement.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities
Charitable activities are incurred in direct pursuance of the charity's principal objectives and as set out in the trustees' report, and includes staff costs, governance and administrative costs.

Tangible fixed assets
Tangible fixed assets are measured at cost (or deemed cost) less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their estimated useful life. The rates applicable are:

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. ACCOUNTING POLICIES - continued

Fund accounting
Designated funds represent funds earmarked for future major repairs. The Charity maintains its properties in a state of repair which at least maintains their residual value. Amounts are added to or drawn down from the reserve to reflect varying annual levels of expenditure. Actual expenditure incurred on major repairs is charged as resources expended in the statement of financial activities.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and in hand includes cash on hand, demand deposits and other short term highly liquid investments.

Creditors
Creditors 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 are recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The charity only has financial assets and 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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	**5,531**	5,745

3. RAISING FUNDS

Investment management costs

	2025	2024
	£	£
Property repairs	**5,470**	2,973

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

During the year trustees' expenses reimbursed totalled £419 (2024 - £53).

5. STAFF COSTS

The average number of employees during the year was nil (2024 - nil).

The charity has no key management personnel other than the trustees. Transactions with trustees are shown in note 4.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Property rental	53,272
Investment income	5,745
Total	59,017
EXPENDITURE ON	
Raising funds	2,973
Charitable activities	
Property rental	5,709
Total	8,682
NET INCOME	50,335
RECONCILIATION OF FUNDS	
Total funds brought forward	1,465,719
TOTAL FUNDS CARRIED FORWARD	1,516,054

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 June 2024 and 31 May 2025	**1,000,000**	**7,289**	**1,007,289**
DEPRECIATION			
At 1 June 2024 and 31 May 2025	**-**	**7,289**	**7,289**
NET BOOK VALUE			
At 31 May 2025	**1,000,000**	**-**	**1,000,000**
At 31 May 2024	1,000,000	-	1,000,000

Included in cost or valuation of land and buildings is freehold land of £250,000 (2024 - £250,000) which is not depreciated.

No depreciation has been charged for freehold property as the trustees are of the opinion that residual value is not materially lower than cost at the balance sheet date.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	**50,700**	25,700

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	**6,807**	6,841

10. MOVEMENT IN FUNDS

	At 1/6/24	Net movement in funds	At 31/5/25
	£	£	£
Unrestricted funds			
General fund	**1,474,054**	**46,751**	**1,520,805**
Designated fund	**42,000**	**-**	**42,000**
	1,516,054	**46,751**	**1,562,805**
TOTAL FUNDS	**1,516,054**	**46,751**	**1,562,805**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**58,600**	**(11,849)**	**46,751**
TOTAL FUNDS	**58,600**	**(11,849)**	**46,751**

Comparatives for movement in funds

	At 1/6/23	Net movement in funds	At 31/5/24
	£	£	£
Unrestricted funds			
General fund	1,423,719	50,335	1,474,054
Designated fund	42,000	-	42,000
	1,465,719	50,335	1,516,054
TOTAL FUNDS	1,465,719	50,335	1,516,054

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,017	(8,682)	50,335
TOTAL FUNDS	59,017	(8,682)	50,335

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/23 £	Net movement in funds £	At 31/5/25 £
Unrestricted funds			
General fund	1,423,719	97,086	1,520,805
Designated fund	42,000	-	42,000
	1,465,719	97,086	1,562,805
TOTAL FUNDS	1,465,719	97,086	1,562,805

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,617	(20,531)	97,086
TOTAL FUNDS	117,617	(20,531)	97,086

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

12. ULTIMATE CONTROLLING PARTY

Throughout the year the charitable company was controlled by the directors.

13. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of the company winding up is limited to £20.