REACH OUT TO THE CHILD S.A.

REGISTERED CHARITY NUMBER	1147018 (England and Wales)
TRUSTEES	M. Cobham P.W.Murrell Y.J. Sayer
PRINCIPAL ADDRESS	67, Wakering Avenue, Shoeburyness Southend-on-Sea Essex SS3 9BD

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
31st December, 2025

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REPORT OF THE TRUSTEES

The trustees present their report with the financial statements of the charity for the period ended 31st December, 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 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number - 1147018

Principal Address - 67, Wakering Avenue
Shoeburyness
Southend-on-Sea
Essex. SS3 9BD

Trustees

Mrs M Cobham
Mrs Y J Sayer
Mr P W Murrell

Independent Examiner R.M. Clark
41 St Johns Road
Great Wakering
Essex. SS3 0AL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Reach Out to the Child S.A. is a Registered Charity. It is governed by a trust deed dated 1st December, 2011 as amended by a Supplemental Deed dated 4th April, 2012

Recruitment and appointment of new trustees

Trustees are recruited as and when necessary to ensure the make up of the Board complies with its constitution and to ensure that the Board represents a wide range of skills. New trustees are requested to declare any financial or personal interests they hold in relation to any business of the charity so that the Board are made aware of any potential conflicts of interests which they can then address to the best interests of the charity. Training of trustees involves addressing any specific skills gap which can be organised on an ad hoc basis when required.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are to prevent or relieve poverty in South Africa by providing grants to Mseleni Children's Home and Lulisandla Kumntwana and Charities and organisations working to prevent poverty amongst children who are in need of care.

FINANCIAL REVIEW

Reserves Policy

The trustees confirm that there is no formal reserves policy in place for the period ended 31st December, 2025

ON BEHALF OF THE BOARD

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REACH OUT TO THE CHILD S.A.

I report on the accounts for the period ended 31st December, 2025 set out on pages four to seven.

Respective responsiblities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011
- to follow the proceedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities 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 the General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 the methods and principles of section 130 of the 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 the Republic of Ireland (FRS 102) (effective 1 January 2015)

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

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

R.M. CLARK
41 ST. JOHNS ROAD
GREAT WAKERING
ESSEX
SS3 0AL

REACH OUT TO THE CHILD S.A.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31st December, 2025

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£	£
INCOMING RESOURCES						
Voluntary Income		35,281	16,220	0	51,501	11,293
Investment Income	2	423	0	0	423	124
Total incoming resources		35,705	16,220	0	51,924	11,417
RESOURCES EXPENDED						
Costs of generating funds						
Costs of generating voluntary income		565		0	565	412
Charitable activities and grants		14,972	22,259	0	37,231	5,000
Other resources expended		210	0		210	235
Total resources expended		15,747	22,259	0	38,006	5,647
NET INCOMING/(OUTGOING) RESOURCES before transfers		19,958	(6,040)	0	13,918	5,770
Gross Transfers between funds		480		(480)		
Net incoming/(outgoing) resources		20,438	(6,040)	(480)	13,918	5,770
RECONCILATION OF FUNDS						
Total funds brought forward		7,945	8,361	480	16,786	11,016
TOTAL FUNDS CARRIED FORWARD		28,383	2,321	0	30,704	16,786

The notes form part of these financial statements

REACH OUT TO THE CHILD S.A.

BALANCE SHEET

AS AT 31st December 2025

	Note		2025		2024
			£		
FIXED ASSETS					
Tangible assets					
CURRENT ASSETS					
Cash at bank and in hand		30,785		16,769	
Debtors		0		0	
Stock		94		192	
		30,879		16,961	
CREDITORS		175		175	
NET CURRENT (LIABILITIES) / ASSETS			30,704		16,786
TOTAL ASSETS LESS CURRENT LIABILITIES			30,704		16,786
FUNDS					
Unrestricted Funds	4	28,383		7,945	
Designated Funds	4	2,321		8,361	
Restricted Funds	4	0	30,704	480	16,786
TOTAL FUNDS			30,704		16,786

The financial statements were approved by the Board of Trustees on

Signed on behalf of the Board by:
Trustee

The notes form part of these financial statements

REACH OUT TO THE CHILD S.A.

NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31st December, 2025

NOTE 1. ACCOUNTING POLICIES

Accounting Convention
The financial statements have been prepared in accordance with applicable Accounting Standards under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (Effective April 2008), the Charities Act 1993 and the requirements of the SORP (FRS 102) (effective 1 January 2015), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Incoming Resources
All incoming resources are included on the Statement of Financial Actvities when the charity is legally entitiled to the income on a receipts basis

Resources expended
Expenditure is accounted for on a payments 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 aactivities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable actvities

Fund Accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
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 purposes. Details are included in the reports of the trustees.

NOTE 2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	423	124

NOTE 3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses	0	0

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

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NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31st DECEMBER, 2025

NOTE 4 **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	
Current Assets	28,383	2,321	0	30,704	16,786

NOTE 5 **MOVEMENT IN FUNDS**

	01.01.25	Net movement	Transfers	At 31.12.25
	£	£	£	£
Unrestricted Funds				
General Fund	7,945	19,958	480	28,383
Designated Fund	8,361	(6,040)		2,321
Restricted Funds	480	0	(480)	0
TOTAL FUNDS	16,786	13,918	0	30,704

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted Funds			
General Fund	35,140	(15,182)	19,958
Designated Fund	16,220	(22,259)	(6,040)
TOTAL FUNDS	51,360	(37,441)	13,918

NOTE 6 **RELATED PARTY DISCLOSURES**

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

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31st December, 2025

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
INCOMING RESOURCES					
Donations	7,628	863	0	**8,490**	**8,228**
Income Tax Recovered	3,331	0		**3,331**	**0**
Surplus on activities for generating funds	0	2,200		**2,200**	**1,750**
Cards sold	248	0		**248**	**440**
SA Trip		13,157		**13,157**	**875**
Legacies	24,075			**24,075**	**0**
	35,281	16,220	0	**51,501**	**11,293**
Investment Income					
Deposit Account Interest	423			**423**	**124**
Total incoming resources	35,705	16,220	0	**51,924**	**11,417**
RESOURCES EXPENDED					
Costs of generating voluntary income					
Cards purchased	98			**98**	**153**
Telephone	0			**0**	**0**
Postage & Stationery	0			**0**	**0**
Publicity	467			**467**	**259**
Sundry Expenses	0			**0**	**0**
	565	0	0	**565**	**412**
Charitable Activities and Grants paid					
Mseleni Care	14,500	2,000	0	**16,500**	**5,000**
House Build	0			**0**	**0**
SA Trip - Project costs	472	20,259		**20,731**	**0**
	14,972	22,259	0	**37,231**	**5,000**
Support Costs					
Trustees' Expenses	0			**0**	**0**
Travelling	0			**0**	**0**
Governance Costs	175			**175**	**175**
Sundry Expenses	0			**0**	**0**
Bank Charges	35			**35**	**60**
	210	0	0	**210**	**235**
Total resources expended	15,747	22,259	0	**38,006**	**5,647**
NET INCOME/(EXPENDITURE)	19,958	(6,040)	0	**13,918**	**5,770**