Company registration number 09021881 (England and Wales)

Charity registration number 1162762 (England and Wales)

RESEARCH DATA ALLIANCE FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

RESEARCH DATA ALLIANCE FOUNDATION

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RESEARCH DATA ALLIANCE FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 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 Foundation's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 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)".

Objectives and activities
The Foundation's objects are to:

a.Policies and objectives

The objects of the Foundation are to advance education and promote research for the public benefit in particular but without limitation by accelerating, promoting, and facilitating research data sharing and exchange and (save for purposes incidental and ancillary to those objects) no other purposes.

b.Activities undertaken to achieve objectives

This is done through facilitating the operations of the Research Data Alliance (RDA), a global volunteer organisation under the auspices of the Foundation. The mission of the RDA is to "build the social and technical bridges that enable the open sharing and re-use of data." To conduct this work, the RDA reviews, endorses, and convenes short-term Working Groups and longer-term Interest Groups, and since December 2020, Communities of Practice (CoP) a forum and knowledge exchange platform, where both specific and generic data challenges can be discussed and resolved by experts from the community itself as proposed by members of the global research community.

The Recommendations and Supporting Outputs (https://www.rd-alliance.org/recommendations-and-outputs/outputs/) delivered by these groups are the primary deliverables of the RDA and are publicly and openly available. The Trustees who act as the Council for RDA formally endorse these recommendations based on the advice of the community elected Technical Advisory Board (TAB) Regional Advisory Board (RAB) and Organisational Advisory Board (OAB) and an assessment of whether the Recommendation is actively being used by organisations.

RDA conducts two plenary meetings each year at different locations around the world and on-line, since 2020, for the Communities of Practice, Working and Interest Groups to convene, conduct their work and present their results. new group ideas and proposals are facilitated at these meetings through Birds of a Feather sessions.

The Trustees meet at least four times per year in virtual meetings, and occasionally in a face-to-face context, to ensure the objectives of the Foundation are being met in a productive and responsible manner. Minutes from the Trustee meetings are publicly available on the RDA's website (rd-alliance.org) under the RDA Council page (https://www.rd-alliance.org/council/).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charities Commission relating to public benefit and in particular to its supplementary public benefit guidance.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Foundation should undertake.

Achievements and performance

a. Review of activities

As of 31 December 2025, RDA had 16,292 individual volunteer members, 68 dues paying Organisational Members, and 14 Organisational Affiliate members. They work collectively in 54 active Working Groups, 60 active Interest Groups and 2 active Communities of Practice.

During the period of 1 January 2025 through 31 December 2025, members created 9 new and currently endorsed Working Groups, 5 Interest Groups and 1 Community of Practice.

New, currently endorsed Working Groups:

1. GORC International Implementations WG (GORC II WG)
2. Data Steward Career Tracks WG
3. Mapping the Landscape of Digital Research Tools II (MaLDReTH II) WG
4. Trusted Research Environments for Sensitive or Confidential Data: FAIRness for Controlled Data and Processes WG
5. FAIR Mappings WG
6. Common Application Programming Interface (API) for Machine-actionable Data Management Plans (maDMPs) WG
7. Sample Type Classification WG
8. RDA Reproducibility Checklist WG
9. Salmon Ontology Development WG

New, currently endorsed Interest Groups:

1. Research Data Policy IG
2. National Data Services IG
3. Uptake of Digital Research Infrastructure IG
4. Complex Citation Implementation IG
5. Infrastructure for Non-traditional Research Outputs and Processes (Infra4NTROs) IG

New, currently endorsed Communities of Practice:

1. Earth, Space and Environmental Sciences Data IG

b. Review of activities (continued)

During that same period, existing groups produced 7 further formal Recommendations and 6 supporting outputs (https://www.rd-alliance.org/recommendations-and-outputs/outputs/)

Formal Recommendations:

1. Precise, Actionable Reference To Dynamic Data: Recommendations of The Working Group On Data Citation (WGDC) Version: 2025-04-04T08:30Z (Version 2)
2. Secure Processing Environments For Open Science: Proposing Legal Foundations
3. AI Bill of Rights Recommendation
4. Guidance for Ethics Committees Reviewing AI and DV
5. Guidance for Informed Consent in the Context of Artificial Intelligence and Data Visitation
6. Best Practice Recommendations for Improving FAIR Data Maturity in Wind Energy
7. Complex Citation Working Group Recommendation

The previous formal recommendations are listed below:

1. RDA Common Descriptive Attributes of Research Data Repositories
2. The Global Open Research Commons International Model, Version 1.1
3. Guidance on Data Granularity: Report of the RDA Data Granularity WG
4. Mapping the Landscape of Digital Research Tools
5. Health Research Performing Organisations (HRPOs) FAIR Guidelines
6. Metadata Standards Directory WG Recommendations
7. Metadata Standards Catalog WG Recommendations
8. RDA National PID Strategies Guide and Checklist
9. Metadata Schema for the Persistent Identification of Instruments
10. Data Usage Metrics WG Recommendations
11. InteroperAble Descriptions of Observable Property Terminologies (I-ADOPT) WG Outputs and Recommendations
12. FAIR Principles for Research Software
13. 10 Things for Curating Reproducible and FAIR Research
14. Guidelines for Publishing Structured Metadata on the Web
15. Recommendations and Capacity Development Resource Kit
16. Basic Vocabulary of Foundational Terminology
17. Data Description Registry Interoperability Model
18. Data Type Model and Registry
19. Machine Actionable Policy Templates
20. Metadata standards directory WG
21. PID Information Types (PIT) WG Recommendations
22. CODATA/RDA Summer Schools in Data Science and Cloud Computing in the Developing World
23. RDA/TDWG Attribution Metadata Working Group: Final Recommendations
24. A curriculum for Foundational Research Data Science Skills for Early Career Researchers
25. RDA/WDS Publishing Data Services WG Recommendations: The Scholix initiative
26. RDA/WDS Publishing Data Workflows
27. Recommendation on PID Kernel Information
28. Repository Audit and Certification Catalogues
29. Research Data Collections WG Final Recommendations
30. Wheat Data Interoperability Guidelines, Ontologies and Use Cases
31. Scalable Dynamic-data Citation Methodology
32. The FAIRsharing Registry and Recommendations: Interlinking Standards, databases, and data policies.
33. RDA DMP Common Standard for Machine-actionable Data Management Plans
34. 39 Hints to Facilitate the Use of Semantics for Data on Agriculture and Nutrition
35 A Curriculum for Foundational Research Data Science Skills for Early Career Researchers
36. RDA COVID-19 Recommendations and Guidelines on Data Sharing
37. FAIR Data Maturity Model: specification and guidelines
38. Scholix Metadata Schema for Scholarly Communication Links

Formal supporting outputs:

1. AIDV-WG Shared Citation Library
2. RDA & External Reproducibility Efforts
3. MOMSI WG Multi-omics Standard Landscape Review Curation Workflow and Interactive Web-based Dashboard Tool
4. Adding Data Visitation Language to an IRB Protocol
5. Adding Data Visitation Language to ICFs
6. System Security Assessment Plan Template

The previous formal supporting outputs of RDA are:

1. RDA Professionalising Data Stewardship - What does a career track for data stewardship look like?
2. Research Hardware Definition
3. RDA Value for the Evaluation of Research
4. Recommendations on Open Science Rewards and Incentives -Guidance for multiple stakeholders in Research
5. Ten Principles to Improve Dataset Discoverability
6. Data Granularity Use Cases
7. GORC IG Typology and Definitions
8. The Global Open Research Commons International Model Report
9. A Collection of Crosswalks from Fifteen Research Data Schemas to Schema.org
10. Recommendations for a minimal metadata set to aid harmonised discovery of learning resources
11. Core Characteristics of Learning Resource Collectors
12. 23 Things Physical Samples
13. Models of Data Stewardship Survey Initial Report
14. Models of Data Stewardship Survey Output Data
15. Data Stewardship Landscape Initial Report
16. Data Stewardship Landscape Report Resource Matrix
17. 23 Things: Libraries For Research Data
18. A survey of current practices in data search services
19. Addressing the Gaps: Recommendations for Supporting the Long Tail of Research Data
20. Data Discovery Paradigms: User Requirements and Recommendations for Data Repositories
21. Eleven Quick Tips for Finding Research Data
22. Federated Identity Management for Research Collaborations
23. Income Streams for Data Repositories
24. Matrix of use cases and functional requirements for research data repository platforms
25. Persistent identifiers: Consolidated assertions
26. Research Data Repository Interoperability Primer
27. Summary of Virtual Layer Recommendations
28. WDS/RDA Assessment of Data Fitness for Use
29. Engaging Researchers with Data Management: The Cookbook
30. Tromsø Recommendations for Citation of Research Data in Linguistics
31. Principles and Best Practices in Data Versioning for all Data Sets Big and Small
32. Compilation of Data Versioning Use Cases from the
33. Top 10 FAIR Data & Software Things
34. RDA COVID-19 WG Zotero Library
35. Persistent Identification of Instruments
36. Sharing COVID-19 Epidemiology Data
37. Developing a Research Data Policy Framework for all Journals and Publishers
38. Use Cases and Identifier Schemes for Persistent Source Code Information
39. Challenges of Curating for Reproducible and FAIR Research Output
40. Member survey on bridging the gap between funders and communities.
41. Results of an analysis of existing FAIR Assessment Tools
42. RDA & CODATA Legal Interoperability of Research Data
43. Developing a Research Data Policy Framework for all Journals and Publishers
44. Use Cases and Identifier Schemes for Persistent Source Code Information
45. Challenges of Curating for Reproducible and FAIR Research Output
46. Member survey on bridging the gap between funders and communities.
47. Results of an analysis of existing FAIR Assessment Tools
48. RDA & CODATA Legal Interoperability of Research Data

Financial review

Total income during the period amounted to £604,353 (2024: £494,849) and total direct charitable expenditure amounted to £593,041 (2024: £627,522) including expenditure on support and governance costs of £7,995 (2024: £8,805), resulting in a net surplus of £11,312 (2024: net deficit of £132,703). At 31 December 2025 the amounts held in unrestricted reserves were £203,893 (2024: £187,792 and restricted funds were £27,009 (2024: £31,798).

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 a period not less than 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Reserves Policy

The Trustees reserve policy is to hold reserve of one year's anticipate expenditure based on the last Annual Budget.

Currently funds are below this level and the Trustees have taken steps to improve this position.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were £132 (2024: £nil).

Structure, governance and management

a. Constitution

The Foundation is a charitable company limited by guarantee . The company was incorporated under a Memorandum of Association on 1 May 2014 and is a registered charity, charity number 1162762. It received charitable status on 21 July 2015.

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:

Ms J E Benn (Resigned 16 September 2025)
Ms H J Hanahoe
Dr J G Maphanyane (Resigned 30 April 2026)
Mr L Wilson
Ms A L Nurnberger
Prof. W Horstmann
Dr J C Bicarregui
Ms S Garavelli
Dr. M Marques De Barros Cruz (Resigned 1 April 2026)
Dr. P A Munoz Palma (Resigned 1 April 2026)
Dr. M Tanfuji
Mr F Cetrangolo (Appointed 15 April 2026)
Mrs R Hicks (Appointed 21 September 2025)
Mrs M Teperek (Appointed 13 April 2026)
Ms Joy Owanga (Appointed 1 May 2026)

b. Methods of appointment or election of Trustees

The Foundation is governed in accordance with its Articles of Association as a Company limited by guarantee and not having share capital (company number 9021881). The Foundation is governed by its trustees who are also directors of the company and act as the Council for RDA.

Council currently consists of nine members who serve rotating three-year terms, so that three members are appointed each year. The RDA legal entity headquarters are hosted by UKRI STFC (Host organisation). The Host Organisation, as outlined in the Memorandum of Understanding, nominates a representative of STFC to be a non-voting consensus forming member of the RDA Council. The main role and responsibility of this representative is to liaise between the Foundation's hosting organisation and RDA Council to ensure good ethical, financial, legal and organisational conduct of the RDA Foundation in the UK. Furthermore, this representative is a member of the RDA Financial Subcommittee (FSC) to provide access and insights to the financial aspects of the legal entity. Each year, a Nomination Committee appointed by Council determines a slate of three candidates. The slate is presented to the RDA Membership, and the recommendation of the Nomination Committee is either accepted or rejected by simple majority.

The RDA Governance Document and RDA Organisational and Process Plan lay out the processes for determining the Nominations committee and Council election and appointment. The documents are available on RDA's website (rd-alliance.org).

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Company Registered Number
09021881

Charity Registered Number
1162762

Registered Office
Rutherford Appleton Laboratory
Harwell Oxford
Didcot
Oxfordshire
OX11 0QX

Company Secretary
H J Hanahoe

Independent Examiner
Fiona Haro CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Research Data Alliance Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these 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 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Foundation will continue in operation.

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

The Trustees' report was approved by the Board of Trustees.

Dr J Bicarregui

Dr J Bicarregui
Trustee

Date: 11-09-26

RESEARCH DATA ALLIANCE FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RESEARCH DATA ALLIANCE FOUNDATION

I report to the Trustees on my examination of the financial statements of Research Data Alliance Foundation (the Foundation) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Foundation (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 Foundation 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 Foundation'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 statement

Since the Foundation's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAS, 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 Foundation as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

Fiona Haro CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: .....

RESEARCH DATA ALLIANCE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	**2**	45,490	-	45,490	64,242
Charitable activities	**3**	558,863	-	558,863	430,607
Total income		604,353	-	604,353	494,849
Expenditure on:					
Charitable activities	**4**	588,252	4,789	593,041	627,552
Total expenditure		588,252	4,789	593,041	627,552
Net income/(expenditure) and movement in funds		16,101	(4,789)	11,312	(132,703)
Reconciliation of funds:					
Fund balances at 1 January 2025		187,792	31,798	219,590	352,293
Fund balances at 31 December 2025		203,893	27,009	230,902	219,590

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

RESEARCH DATA ALLIANCE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	**2**	32,249	31,993	64,242
Charitable activities	**3**	430,607	-	430,607
Total income		462,856	31,993	494,849
Expenditure on:				
Charitable activities	**4**	596,067	31,485	627,552
Total expenditure		596,067	31,485	627,552
Net income/(expenditure) and movement in funds		(133,211)	508	(132,703)
Reconciliation of funds:				
Fund balances at 1 January 2024		321,003	31,290	352,293
Fund balances at 31 December 2024		187,792	31,798	219,590

RESEARCH DATA ALLIANCE FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**10**		833		1,874
Current assets					
Debtors	**11**	23,583		41,954	
Cash at bank and in hand		217,358		214,649	
		240,941		256,603	
Creditors: amounts falling due within one year	**12**	(10,872)		(38,887)	
Net current assets			230,069		217,716
Total assets less current liabilities			230,902		219,590
Income funds					
Restricted funds	**14**		27,009		31,798
Unrestricted funds			203,893		187,792
			230,902		219,590

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period 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 11-09-26

Dr J Bicarregui

Dr J Bicarregui
Trustee

Company registration number 09021881

1 Accounting policies

Charity information

Research Data Alliance Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is Rutherford Appleton Laboratory, Harwell Oxford, Didcot, Oxfordshire, OX11 0QX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Foundation's Memorandum and Articles, 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 Foundation is a Public Benefit Entity as defined by FRS 102.

Research Data Alliance meets the definition of public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There were no significant estimates or judgements made by management in preparing these financial statements.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Foundation has adequate resources to continue in operational existence for a period of at least 12 months from the date of signing the accounts. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Foundation.

1.4 Income

Income is recognised when the Foundation 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.

Cash donations are recognised on receipt. Other donations are recognised once the Foundation has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant income is recognised by the Foundation when there has been notification of the amount and the settlement date. In the event that a grant is subject to conditions that require a level of performance before the Foundation is entitled to those funds, the income is deferred. If a grant is subject to strict terms as to the use of those funds , the grant is treated as a restricted fund and accounted for accordingly. Where the receipt of grant income is contingent on certain aspects, such that the Foundation does not have full entitlement and is not able to accurately establish measurement of the income, it is disclosed as a contingent asset in the accounts.

1 Accounting policies **(Continued)**

Membership income is recognised in the period to which it relates. Membership income owing to the Foundation at the year end is included in debtors. Different levels of membership attract different fees and carry different rights for the members.

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Governance costs are those incurred in connection with administration of the Foundation and compliance with constitutional and statutory requirements.

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:

Fixtures and fittings	25% Straight Line

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 Foundation 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 cash 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 Accounting policies **(Continued)**

1.9 Financial instruments

The Foundation 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 Foundation's balance sheet when the Foundation 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 Foundation'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 Foundation 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.

1 Accounting policies **(Continued)**

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities,

2 Donations and legacies

	Unrestricted funds 2025	Unrestricted funds 2024	Restricted funds 2024	**Total 2024**
	£	£	£	**£**
Donations and gifts	45,490	32,249	31,993	64,242

3 Charitable activities

	2025	**2024**
	£	**£**
Membership income	211,878	229,129
Regional Engagement	261,568	122,009
Plenary Income	20,675	32,669
Other income	64,742	46,800
	558,863	430,607

4 Charitable activities

	2025	2024
	£	£
Staff costs	221,387	194,579
Depreciation and impairment	1,041	1,041
Contract costs	187,696	200,971
Travel costs	54,162	71,730
Professional fees	12,246	18,089
Irrecoverable VAT	23,231	15,452
Foreign exchange differences	4,217	11,996
Bank charges	747	691
Sundry costs	22,837	35,773
Website costs	57,482	68,425
	585,046	618,747
Share of support costs (see note 5)	6,945	7,805
Share of governance costs (see note 5)	1,050	1,000
	593,041	627,552

5 Support costs allocated to activities

		2025	2024
		£	£
	Basis of allocation		
Book-keeping	*Direct*	6,945	7,805
Governance costs	*Direct*	1,050	1,000
		7,995	8,805

	2025	2024
Governance costs comprise:	£	£
Independent examination fees	1,050	1,000
	1,050	1,000

6 Net movement in funds

	2025	2024
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's accountant for the examination of the company's financial statements	1,050	1,000
Depreciation of owned tangible fixed assets	1,041	1,041

7 Trustees

One of the Trustees (or any persons connected with them) received remuneration or benefits of £159,322 from the Foundation during the year (2024 - Nil).

The charity consider its key management personnel to be the Trustees and Company. All of the Trustees give their time and expertise without any form of remuneration or other benefit in kind (2024 - £nil). The Company Secretary's costs are recharged from a third party and amounted to £144,781 for the period (2024 - £168,734).

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Admin staff	3	3

Employment costs	2025 £	2024 £
Wages and salaries	200,891	174,194
Social security costs	16,542	16,406
Other pension costs	3,954	3,979
	221,387	194,579

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	1	2
£70,001 to £80,000	1	-

9 Taxation

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

10 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 January 2025	6,937
At 31 December 2025	6,937
Depreciation and impairment	
At 1 January 2025	5,063
Depreciation charged in the year	1,041
At 31 December 2025	6,104
Carrying amount	
At 31 December 2025	833
At 31 December 2024	1,874

11 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	20,863	22,345
Other debtors	34	-
Prepayments and accrued income	2,686	19,609
	23,583	41,954

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	132	-
Other taxation and social security	1,695	17,777
Accruals and deferred income	9,045	21,110
	10,872	38,887

13 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,954	3,979

The Foundation operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Foundation in an independently administered fund.

14 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	At 31 December 2025
	£	£	£	£
Sarah Jones Award	31,798	-	(4,789)	27,009

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Restricted - Plenary	31,290	-	(31,290)	-
Sarah Jones Award	-	31,993	(195)	31,798
	31,290	31,993	(31,485)	31,798

Pleanary
For P20 Congress and future plenary meetings.

Sarah Jones Award Fund
These funds are dedicated to 'The Sarah Jones Award for exceptional contribution to fostering collaboration in Open Science'. These funds are the result of individual and organisation donations towards a fund for an annual award, instituted in 2024, to be given, every 2 years, to a nominee that is recognised for outstanding contribution to Open Science.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	187,792	604,353	(588,252)	203,893

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	321,003	462,856	(596,067)	187,792

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	833	-	833
Current assets/(liabilities)	203,060	27,009	230,069
	203,893	27,009	230,902

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	1,874	-	1,874
Current assets/(liabilities)	185,918	31,798	217,716
	187,792	31,798	219,590

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).