MULTI-FAITH CHAPLAINCY HEATHROW

Heathrow Multi-Faith Chaplaincy Association

Annual Report and Unaudited Accounts

Year January – December 2025

Administrative Details

Charity Name: Heathrow Multi-Faith Chaplaincy Association

Charity registration No. 1182764

Address of Charity:
Heathrow Multi-Faith Chaplaincy,
Heathrow Airport,
The Compass Centre,
Nelson Road,
London, TW6 2GW.

Trustees:
Elected Trustees

Asgar Halim Rajput	
John Penty	
Stephen Hirst	
Devraj Singh Saberwal	(appointed Sep 2026)
Catherine Pickford, Chair	
Jonathan Stewart	(appointed July 2026)

Nominated Trustees

Sangeeta Vishwanath	
Hannah Jones	(appointed Nov 2025)
Janki Valand	(appointed Feb 2026)

Changes to the Trustee Board during 2025/26

Umesh Chander Sharma	(deceased Feb 2025)
Petter Krinberg, Treasurer	(resigned June 2025)
Fiona Hobbs	(term expired in October 2025)
Sue Preston, Treasurer	(appointed May 2025, resigned in December 2025)
Sarah Appleton	(resigned January 2026)
Hany Abdelmasih	(term expired June 2026)
Narinder Mudhar	(term expired June 2026)

Independent Examiner:
Sedulo London Limited
Office 605, Albert House
256-260 Old Street
London
EC1V 9DD

MULTI-FAITH CHAPLAINCY HEATHROW

Annual Report

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 charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Details about the Charity and its Governance

Appointment of Trustees:

Elected trustees
Elected Trustees are appointed by a meeting of the Trustees from representatives of the faith bodies named in the Constitution and following due diligence. They serve for three years and are eligible for reappointment.

Trustees appointed by External body
Heathrow Airport Ltd nominates three Trustees to the Board though its own processes. in consultation with the Director of Airport Journeys.

Policies and processes for induction of new Trustees:

A Trustee role description has been agreed together with a Recruitment of Trustees Policy. Induction of new Trustees includes:

- Provision of a copy of the Constitution, and latest Annual Report and Accounts
- Provided with a copy of the Safeguarding Policy and Risk Register
- Provided with a list of all the HMRC Policies
- Asked to complete the Trustees Skills audit and the Trustees Declaration of Conflicts of Interests
- Induction meeting with Head of HMFC
- Induction meeting with Chair of Trustees
- Visit the airport and shadow chaplain

Governing Document:

The Governing Document is the Constitution approved in 2019 and amended in 2020, 2024 and further amended in June 2025.

Organisational Structure:

The Charity is a CIO Foundation. The Trustees meet at regular intervals through the year.

The Charity appoints a Head of Multi-Faith Chaplaincy to oversee the day-to-day work of the Charity and the Chaplaincy team.

Several Faith bodies second people to the Heathrow Multi-Faith Chaplaincy (HMFC) team, managed jointly by their faith body and the Head of Heathrow Multi-Faith Chaplaincy.

Volunteer Chaplains are also appointed, who whilst commended by a local faith community, are managed by HMFC. Other volunteers assist as Roman Catholic Chapel Assistants.

Objectives and activities of the Charity

Charitable Object:

As per the charity's constitution 'The Object of the CIO is to advance religion for the public benefit by assisting in the provision of Multi-Faith Chaplaincy facilities at London Heathrow Airport to provide appropriate worship and pastoral care for those of all faiths and none and lending emotional, spiritual and practical support to those in need.'

Main activities for achieving strategy for public benefit:

The Charity supports and oversees a team of people representing six major world faith groups to be available to passengers and staff colleagues across the airports offering pastoral care. Such pastoral care may be emotional, social and or spiritual, with a holistic approach. This is done by having a visible presence across the airport as well as seeking to offer a 24/7 on call system to respond to sudden deaths and other major traumas.

Chaplaincy is a part of the humanitarian response coordinated by Heathrow Travel Care in the event of Emergency Reception Centres being set up. This requires

Chaplains to be up to date in their training and familiarisation around emergency processes.

Chaplaincy enables people to keep their own faith observances, both through the leading of various services and through oversight of the Multi-Faith Prayer rooms. In addition, chaplaincy supports opportunities for people to learn about others faith within the diverse context of the airport fostering mutual respect.

Public benefit:

The trustees have referred to the Charity Commission's guidance on public benefit — including 'Public benefit: the public benefit requirement (PB1)' and 'Public benefit: running a charity (PB2)' — when reviewing the charity's aims and objectives and in planning its current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

As one of the world's busiest airports Heathrow handled more than 84 million passenger movements in 2025. In addition, some 85,000 people are employed at the airport. The Multi-Faith Chaplaincy Team exists to serve this entire constituency as required. The Board and the Chaplaincy team have representatives of Buddhism, Christianity, Hinduism, Islam, Judaism, and Sikhism, the six major world faiths found in the UK. Chaplaincy services are offered to all irrespective to people being of faith or no faith.

Objectives for the year 2025 and their achievement:

This section reports against the four objectives within the strategic three-year plan, specifically those things identified for 2025.

1. We will build a supported and supporting diverse chaplaincy team
    - Clarify Constitution with reference to faith adherence of team members:
      The Trustees took legal advice on the Constitution and clarified that because of the Charity's Objects, members of the Chaplaincy Team need to be in good standing with one of the faith groups of the Charity.
    - Recruit and induct a Deputy Head of Multi Faith Chaplaincy:
      A Deputy was appointed in 2025, but due to the challenges of getting the necessary airside pass for the role, this appointment is expected to start in 2026.
    - Recruit and induct a 0.6 FTE Muslim Chaplain:
      An appointment was made in October 2025, due diligence and application for an airside pass has taken time and the person will begin in March 2026
    - Review and Revise the volunteer agreement:

This is awaiting the Deputy whose job description includes developing the volunteer programme.

- Recruit and induct at least six more volunteer chaplains:
  Recruitment of more volunteers has remained on hold until the paid roles have been filled and a fully supportive volunteer programme can be in place.
- Implement support and supervision meetings for all the team:
  Support and Supervision sessions are in place for employees, together with occasional sessions for secondees. Full implementation awaits having the Deputy in place.

2. We will be available to support everyone's life journeys:

   - Review first year of operating Terminal Lead chaplains:
     The review found that a consistence presence had been appreciated by Heathrow. Terminal leads were confirmed in role.
   - Commence visits by Terminal Leads in Border Holding rooms:
     This has not yet started due to capacity matters in finalising local operating procedures.
   - Increase hours of frontline chaplaincy due to increased personnel:
     Delay in appointments means this has not been realised yet.
   - Review the operation of the duty/ on call rota once new personnel in place to minimise lack of cover at weekends:
     With the new personnel not yet in place, this has continued to be a challenge. One seconded chaplain has started covering one weekend in four.

3. We will support Heathrow as a critical friend in its achieving of its vision
   - Continue to support and advise in the refresh of the Multi Faith Prayer rooms
     Heathrow carried out a programme of replacing flooring, decorating and upgrading furniture, notice boards and curtains in the 6 Multi faith Prayer rooms in T3 and T5 during 2025. In addition, after advocacy from the Chaplaincy Heathrow provided an additional Colleague only Multi Faith Prayer Room in Terminal 5 airside block A to help relieve some of the pressures on the existing one. The Chaplaincy supported the opening with a dedication event. The Head of Chaplaincy has continued to advise on the replacement Multi Faith Prayer Room for Terminal 4 landside and for colleagues in the office block known as the Compass Centre. Heathrow created a new Multi Faith Prayer Room at the Taxi feeder park that again the chaplaincy has been advising on. Heathrow is working on creating a 'standard' for its Multi Faith Prayer Rooms and has welcomed chaplaincy input.
   - Continue to work with the Equalities, Diversity and Inclusion (EDI) team and networks, particularly in areas of intersectionality

The EDI team has been brought within Heathrow Colleague Engagement Team. The Head of Chaplaincy has been working with the team to agree those Religious Festivals that Heathrow will acknowledge in some way, attempting to give equivalent exposure to different faith traditions. Chaplaincy Team members have worked with the Disability network (HAND) to share experiences, and with the Parent and Carer's Network (sPaCe) to support and mark Baby Loss Awareness Week in October

- Engage in discussions with Heathrow and St George's Chapel Trust about future developments and use of St George's Chapel
  The Heathrow Multi Faith Chaplaincy Trustees have been engaged in discussions with the Heathrow St George's Chapel Trustee board about their proposed broadening of their charitable objects and options going forward.

4. We will build a supportive Governance framework based on best practice and work at mutual communications with all partners
   - Recruit and induct new Treasurer:
     The new treasurer appointed in May 2025 suggested that the charity might be better served by outsourcing the financial management of the charity. The Trustees appointed The Trust Partnership to this role from Jan 2026.
   - Finalise the revised MoU with Heathrow:
     This has been delayed due to capacity issues and the need to tie it in with other work.
   - Trustees to put in place a Serious Incident/Crisis management policy:
     The Trustees spent time on this at their away day in May 2025 and agreed a policy in the autumn.
   - Trustees to undertake individual training course that are identified as helpful to upskilling the Board:
     Trustees are now routinely made aware of relevant training options for them and a number have undertaken courses in 2025.
   - Trustees to put in place conflicts of interest declarations and register:
     This has now been put in place, with Trustees asked to update their declarations when circumstances change or annually. The Register is adjusted accordingly. Agendas now routinely include a request to declare any conflict of interest at the start of a meeting.
   - Stand-alone website to be discontinued with content migrated to Heathrow for greater cyber security:
     This was achieved by July 2025. There are now 3 pages relevant to faith matters at the airport, one page for the Multi Faith Chaplaincy, one page of the St George's Chapel Trust, and one page for Heathrow's multi faith prayer rooms. We are now able to see analytic data about number of hits etc which will help inform future developments.
   - Chaplaincy bespoke app to be developed for ease of team communications:
     Work has continued rather slowly on this as the proposed platform did not seem to be able to meet the need. This will be looked at again.
   - Upskill team members so everyone uses the Chaplaincy session log, which will be revised:

Some team members have been helped to use the session logs. Further work on this is needed.

Other Key achievements in 2025:

HMFC employed its own Team Administrator from February 2025 as was in a position to do so. Grateful to Heathrow who had seconded a Team Administrator from the Services Team I the interim.

Working with Heathrow People Team on better HR systems for adding names to Memorial Wall to remember colleagues who have died in service. Biannual service introduced to mark names added.

The Trustees employed a specialist consultant to undertake a GDPR audit for the chaplaincy recognising that whilst we do not process vast amounts of data we deal with special category data and are involved in relevant data sharing with various partners. The audit found that the compliance level of HMFC with the UK GDPR overall was good, but there was scope for improvement.

The Chaplaincy hosted a successful visit of the Rt Hon Sarah Mullally, Bishop Of London, the then Archbishop of Canterbury designate, in December 2025. The aim of the visit was for Bishop Sarah to meet the Lead Anglican Chaplain (funded by the Diocese), talk with people who would be working over the Christmas period, understand more about the Multi Faith Chaplaincy, and learn some of the ways the airport seeks to support the surrounding community and those at the airport who are vulnerable in one way or another. The visit was accompanied by a BBC London Team and made the evening bulletins.

Performance

We have received positive feedback from those assisted by chaplains from both passengers and airport colleagues. This comes by way of thanks at the time, but also follow up emails and website messages. Chaplains can record these on the Chaplaincy session logs. For 2025, 46 comments were noted.

The team are asked to log in and log out using a WhatsApp group of when they are on site at the airport. This shows that we averaged 601 hours of time offering chaplaincy at Heathrow each month, with the range being from 463 – 722 in any given month. The average hours recorded as offered was a slight decrease compared to 2024 which averaged 630 hours a month. This may be attributable to illness amongst some volunteers and extended periods of being unable to attend the airport. The reality of actual hours offered is likely to be a higher figure overall as some people are not adept at using the WhatsApp group. This does not include time spent working at home on necessary chaplaincy matters.

In terms of responding to serious incidents, Chaplains were involved in 21 such incidents in 2025, most of which involved a death. This is a decrease from 25 in 2024. In addition, the team trains to be part of the humanitarian emergency response team alongside Heathrow Travel Care should there be a serious incident at the airport which necessitates the setting up of Emergency Reception Centres (potentially for survivors, family and friends, and a reunion centre). There are two versions of such an emergency response – Full Version and Lite Version.

Through 2025 there was an increase in organisations such as the Red Cross and the Department for Education asking for chaplains to support families of people who had been granted right to remain in the UK to have as smooth a possible transition from gate to the arrivals hall. In 2025 there were 11 such meets. Often such families have come from refugee camps, speak no English and have never flown before. A new addition was being asked by the Salvation Army 'Beyond' programme to assist with supporting people escaping Modern Slavery in the UK to return to their home country. The team supported on 9 occasions.

Volunteer Contributions:
A significant amount of frontline chaplaincy is delivered by volunteers. In 2025 we recorded 2,745 hours of chaplaincy presence at the airport made by 13 volunteer chaplains varying from several times a week, to occasional presence and availability in the event of an emergency or offering advice from a particular faith perspective. This figure is an under representation of volunteer hours as sometimes volunteers do not record their presence. We calculate that this is equivalent to £44,908 gifts in kind.

Financial Review for 2025

Principal source of Income: The main source of funding is a grant from Heathrow Airport Ltd who as part of their 2024 vision 'To be an extraordinary airport fit for the future' and their purpose of 'Making every journey better', want there to be multi-faith chaplaincy for passengers, staff colleagues and all who visit the airport. Heathrow has agreed to donate the sum of £240k for each of the years 2024, 2025 and 2026.

Other Contributions 'in kind' to the chaplaincy funded elsewhere: In addition to the monetary grant provided to the charity from Heathrow Airport Ltd, they provide services in kind such as the provision of some office space, equipment and resources, training opportunities, car parking provision, and more.

Furthermore during 2025 the Anglican Diocese of London funded a full-time priest as a chaplain at the airport and relating the chaplaincy to the diocese; the Salvation Army funded two retired officers for three days a week; and the Roman Catholic Westminster Diocese funded a part-time Priest.

These represent significant contributions to the chaplaincy.

Information on Fundraising:
Ten multi-faith Prayer Rooms in the terminals at Heathrow, together with the Chapel of St George's have both cash and contactless donation options. In all these venues signs clearly state that donations made go to support the work of Heathrow Multi-faith Chaplaincy. All such donations both in the boxes and via contactless, are entirely voluntary and no one is involved in soliciting donations directly from users of the multi-faith prayer rooms.

Reserves Policy:
The Board agreed a Reserves Policy in June 2023 that states that the Board should aim to ensure that at any given time there are funds in hand to enable HMFC to continue its work for at least 6 months. This amounted to £63,952 for 2026.

On 31 December 2025, the unrestricted reserves were £477,572 which equates to 45 months' reserves and is currently above the reserves policy.

Risk statement:
The Trustees have a risk register for the charity that they review annually and an action plan to further mitigate the risks. The Trustees have signed off on a roles risk assessment for the chaplaincy team and are regularly updated with the resultant action plan. The role risk assessment for members of the team highlighted verbal abuse and stress, together with lone working as the highest risk activities.

Plans for the Future

The current strategy is reaching the end of its life, and a renewed strategy is a key aim for 2026. The Trustees away day, with an external facilitator will be given over to this and involve chaplaincy team members.

In addition, there will need to be negotiations with Heathrow about future funding cycle.

For the Team plans include:

- Induction of new team members
- Recruitment of new volunteers
- Support and supervisions system in place for all

Supporting everyone's life journeys plans include:

- Reviewing Terminal Lead Chaplains role
- Exploring new areas of the airport to regularly visit
- Revising duty/on call rota to provide full 24/7 cover
- Training with Heathrow Travel Care around humanitarian emergency response

Being a critical friend to Heathrow will include:

- Continued advocacy around agreed marking of faith festivals across the airport
- Continued advocacy over a standard for Multi Faith Prayer rooms

Ensuring supportive governance plans include:

- Implementing findings of the GDPR Audit and training for team members and Trustees on all matters of GDPR
- Finalising the MoU with Heathrow
- Recruiting and succession planning for Trustees
- Considering with due diligence proposals from St George's Chapel Trustees for future ways of working

Communication plans include:

- Bespoke chaplaincy app
- Introducing radios for use by Chaplains for safety and support

The trustees' report was approved by the Board of Trustees:

Catherine Pickford
Catherine Pickford (Oct 5, 2026 09:14:53 GMT+1)
.....
Ven Catherine Pickford (Chair of Trustees)

HJones
HJones (Oct 5, 2026 09:08:25 GMT+1)
.....
Hannah Jones (Trustee)

05/10/2026
Date .....

Independent Examiner's Report to the trustees of Heathrow Multi-Faith Chaplaincy Association

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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 statement

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 130 of the Charities Act 2011.
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E Houghton

Emma Houghton FCCA
Sedulo London Limited
Office 605, Albert House
256-260 Old Street
London
EC1V 9DD
Date 06/10/2026

Heathrow Multi-Faith Chaplaincy Association

Statement of financial activities (incorporating an income and expenditure account)

For the year to 31 December 2025

	Note	**2025 Total** £	2024 Total £
Income from:			
Donations and legacies	2	323,332	249,640
Investments		7,530	6,428
Total income		**330,862**	256,068
Expenditure on:			
Raising funds		4,024	4,024
Charitable activities	3	198,934	86,488
Total expenditure		**202,958**	90,512
Net movement in funds		127,904	165,556
Reconciliation of funds:			
Total funds brought forward		**349,668**	184,112
Total funds carried forward		**477,572**	349,668

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

All income and expenditure are unrestricted.

Heathrow Multi-Faith Chaplaincy Association

Balance sheet

Charity No 1182764

For the year to 31 December 2025

	Note	£	2025 £	£	2024 £
Current assets:					
Cash at bank and in hand		**456,791**		349,624	
Debtors	9	**25,000**		44	
		481,791		349,668	
Liabilities:					
Creditors: amounts falling due within one year	10	**(4,219)**		–	
Net current assets			**477,572**		349,668
Total net assets			**477,572**		349,668
The funds of the charity:					
Unrestricted income funds:					
General funds		**477,572**		349,668	
Total charity funds			**477,572**		349,668

Approved by the trustees on 23 September 2026 and signed on their behalf by

Catherine Pickford

Catherine Pickford (Oct 5, 2026 09:14:53 GMT+1)

Ven Catherine Pickford
Chair of Trustees

Heathrow Multi-Faith Chaplaincy Association

Notes to the financial statements

For the year to 31 December 2025

1 Accounting policies

a) Statutory information

Heathrow Multi-Faith Chaplaincy Association is a Charitable Incorporated Organisation registered with the Charity Commission for England and Wales on 3 April 2019 and as amended on 2 Jul 2020, 11 June 2024 and 24 June 2025.

The registered office address is The Compass Centre, Nelson Road, London Heathrow Airport, Hounslow, TW6 2GW.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) 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.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1 Accounting policies (continued)

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

Fundraising costs relating to fees incurred in the course of obtaining donations.

1 Accounting policies (continued)

The supply of chaplains to Heathrow Airport to support the travelling public, staff of Heathrow, and visitors to Heathrow. Religious services at Heathrow Airport.

j) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, payroll and governance costs which support the Trusts programmes and activities. These have been allocated in full to expenditure on charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) 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.

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

o) Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider that there are any key judgements or estimated uncertainty within the financial statements.

2 Income from donations and legacies

	2025 Total	2024 Total
	£	£
Donations and Legacies	251,632	249,640
Gifts in kind income	71,700	-
	323,332	249,640

All income from donations and legacies is unrestricted.

3 Analysis of expenditure (current year)

	Charitable Activities	Governance costs	Support costs	2025 Total	2024 Total
	£	£	£	£	£
Examination Fees	-	900	-	900	500
Operating Expenditure	108,971	10,920	6,443	126,334	85,988
Gift in kind expenditure	71,700	-		71,700	-
	180,671	11,820	6,443	198,934	86,488
Support costs	6,443	-	(6,443)	-	-
Governance costs	11,820	(11,820)	-	-	-
Total expenditure 2025	**198,934**	**-**	**-**	**198,934**	**86,488**

Analysis of expenditure (prior year)

	Charitable Activities	Governance costs	Support costs	2024
	£	£	£	£
Examination Fees	-	500	-	500
Operating Expenditure	79,340	5,755	893	85,988
	79,340	6,255	893	86,488
Support costs	893	-	(893)	-
Governance costs	6,255	(6,255)		-
Total expenditure 2024	**86,488**	**-**	**-**	**86,488**

4 Charitable activities

	2025	2024
	£	£
Charitable Activities		
Staff costs (Note 5)	96,693	61,789
HR, Recruitment and Training	7,985	7,678
GDPR and Safe-guarding	396	212
Marketing/Advertising costs	181	6,736
Membership and subscriptions	647	556
Volunteer costs	3,069	2,369
	108,971	**79,340**
Support Costs		
Travel costs	162	190
Other office costs	6,282	703
	6,443	**893**
Governance Costs		
Accounting and payroll costs	550	-
Professional costs	11,270	6,255
	11,820	**6,255**
Total	**127,234**	**86,488**

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	83,203	57,867
Social security costs	-	-
Employer's contribution to defined contribution pension schemes	13,490	3,922
	96,693	**61,789**

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2025	2024
£60,000 - £69,999	1	-

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £72,749 (2024 £68,152).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the current year or the prior year. No charity trustee received payment for professional or other services supplied to the charity in the current year or prior year.

Trustees' expenses represent the payment or reimbursement of travel, subsistence and other costs totalling £34 for 1 trustee (2024 £nil).

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was:

	2025	2024
	2	1

7 Related party transactions

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

8 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Debtors

	2025	2024
	£	£
Accrued income	25,000	-
	25,000	-

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	4,219	-
	4,219	-