Charity registration number 1197354 (England and Wales)

THE MASLOW FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE MASLOW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms V Webb Ms E C Webb Mr J C Webb Mr G Green Mr G Hanson
Senior management team	
Chief Executive Officer	Mr J Westwood
Operations Director	Mr J Whiteley
Charity number	1197354
Registered office	Connexions 159 Princes Street Ipswich IP1 1QJ
Independent examiner	Helen Rumsey Azets Audit Services Limited 5th Floor 16 Great Queen Street Covent Garden London United Kingdom WC2B 5DG
Bankers	Metro Bank One Southampton Row London WC1B 5HA
Solicitors	Birketts LLP Providence House 141-145 Princes Street Ipswich IP1 1QJ

THE MASLOW FOUNDATION

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THE MASLOW FOUNDATION

TRUSTEES' 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 CIO's constitution, 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 CIO aims to foster social inclusion for the public benefit by preventing social exclusion, addressing the needs of those who are socially excluded, and assisting them in integrating into society. “Socially excluded” refers to individuals who are excluded from society or parts of it due to factors such as:

- Unemployment
- Financial hardship
- Youth or old age
- Physical or mental ill health
- Substance abuse or dependency (including alcohol and drugs)
- Discrimination based on sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment
- Poor educational or skills attainment
- Relationship and family breakdown
- Poor housing (not meeting basic habitable standards)
- Crime (either as a victim or as an offender rehabilitating into society)

Reflection on the year

As we present the fourth set of annual accounts for The Maslow Foundation, the Trustees are both humbled and inspired by the progress achieved in such a short time. Over the past year, we have further developed our services across regions and sectors, ensuring our work continues to make a tangible difference in the lives of those facing marginalisation and barriers to inclusion.

Our services have not only flourished but also expanded to reach new communities. Collaboration has been central to this growth: by working with both local and national agencies, we have shared our learning, strengthened partnerships, and ensured alignment with evolving government priorities.

We have placed particular emphasis on research and evaluation, ensuring that our innovative approaches remain aligned with our vision and values. This evidence-based approach enables us to demonstrate impact and refine our services to meet emerging needs.

Positive feedback from both service users and partner organisations affirms the value and impact of our efforts and inspires us to continue building on this strong foundation.

Looking ahead

Although only four years into our journey, the future is filled with promise and potential. We are committed to developing deeper partnerships that will allow us to enhance existing services and establish new initiatives. Our unwavering focus remains on advancing social inclusion, empowering individuals, and contributing to a more compassionate and equitable society.

We are deeply grateful for the support of all those who have walked alongside us on this journey. Together, we look forward to building on these foundations and delivering even greater impact in the years ahead.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

Hope for Change

The Hope for Change housing initiative has been developed to provide a more equitable and effective support pathway for families across Surrey. The service offers temporary accommodation for men with a history of involvement in the criminal justice system who present with multiple vulnerabilities, complex support needs, and who are homeless or at risk of homelessness. Through intensive housing management and tailored, person-centred support, the programme enables individuals to sustain their tenancies, reduce the risk of reoffending, and support positive behavioural change. This approach also enables partners and children to remain safely in their own homes while continuing to access essential specialist support within their local communities.

Key features of the Hope for Change model include:

- Innovative services that support victims of domestic abuse
- Robust safeguarding arrangements
- Intensive housing management combined with tailored support
- Strong multi-agency collaboration, underpinned by secure and timely information sharing
- A strong commitment to research and evidence-based practice

Collectively, these elements provide a framework that promotes sustainable behavioural change, enhances the safety and wellbeing of victims, and contributes to the development of safer communities across Surrey.

Family Connections Project

Now in its second year, the Family Connections Project continues to develop as a successful partnership between The Maslow Foundation, The Probation Service and Sussex Prisoners' Families. Initially established as a pilot in Sussex by Maslow, the service has since been expanded into Surrey. The project supports women at risk of imprisonment and their children, recognising the significant impact that custodial sentences can have on family life.

The project uses the Child Impact Assessment Toolkit, developed by the Prison Reform Trust (November 2022), to capture the experiences, concerns, and needs of mothers and their children. The assessment provides a structured approach to identifying potential care arrangements should a custodial sentence be imposed, while also identifying wider support needs for the family.

Assessment findings are shared with probation officers preparing pre-sentence reports, ensuring that magistrates and judges are better informed about the potential impact of sentencing decisions on children and families. Families are also provided with information about relevant support services, with ongoing assistance coordinated through Sussex Prisoners' Families where appropriate.

During the year, the charity strengthened its partnership with Keele University to undertake research and evaluate the project's impact. This collaboration will provide an evidence base to demonstrate the effectiveness of the service and support future funding applications, helping to secure the long-term sustainability of this important initiative.

At the year end, an application had been submitted to the Regional Outcomes and Innovation Fund (ROIF) through Probation to secure funding for the continued delivery of the service in Sussex. The application has received the support of senior probation leaders and, was successful, funding commenced in April 2026, enabling the service to continue supporting vulnerable women and their families.

Financial review

Throughout the financial period the trustees reviewed the financial statements and ensured that sufficient cash remained available due to the unpredictable nature of the charity's operations. The significant costs to the charity are the staff costs. This is expected to remain the same although other costs are expected to increase as the charity's activities increase.

We would be remiss if we did not acknowledge the invaluable financial support that allows us to carry out our mission. Our primary voluntary funding source continues to be the generous funding from philanthropists who believe in and endorse our cause. Their unwavering support has been the lifeline of our foundation, nurturing our growth and enabling us to deliver on our promise to the community.

However, as the scope of our work has broadened, we've decided to diversify our funding streams. In recent times, we have been fortunate to secure additional backing in the form of grant funding and project-specific funding. These resources have played a critical role in supplementing our budget, allowing us to scale our impact, initiate new programs, and ensure that we meet the evolving needs of those we serve.

We remain deeply grateful for the ongoing support of our donors and the confidence shown by those who have resourced our services. Their trust fuels our determination to make a lasting and meaningful difference in the communities we serve.

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the majority of the period. The CIO is currently reviewing the reserves policy, as the level of reserves required can now be reduced due to the availability of a more consistent and reliable funding source, rather than relying primarily on voluntary donations.

Structure, governance and management

The Maslow Foundation was established by its Constitution, and was registered as a CIO with the Charities Commission on 5 January 2022, charity registration number 1197354.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms V Webb
Ms E C Webb
Mr J C Webb
Mr G Green
Mr G Hanson

Recruitment and appointment of trustees

The CIO recruits new trustees as and when vacancies have arisen due to resignations or certain skills are considered required in order to maintain a balanced and effective trustee board and a well governed and effective charity. The skills required are reviewed by the trustees and applicants are considered, and discussed before being appointed for a fixed term by way of resolution passed at a properly convened meeting of the charity trustees.

The main donor of the CIO is a Trustee.

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

Ms V Webb
Trustee

6 September 2026

THE MASLOW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MASLOW FOUNDATION

I report to the Trustees on my examination of the financial statements of The Maslow Foundation (the CIO) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the CIO 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 CIO'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 CIO'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 ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the CIO 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.

Helen Rumsey, FCA
Azets Audit Services Limited

5th Floor
16 Great Queen Street
Covent Garden
London
Suffolk
WC2B 5DG
United Kingdom

Dated: 10 September 2026

THE MASLOW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**3**	62,617	-	62,617	150,016	-	150,016
Charitable activities	**4**	215,475	195,569	411,044	55,446	132,470	187,916
Investments	**5**	460	-	460	782	-	782
Total income		278,552	195,569	474,121	206,244	132,470	338,714
Expenditure on:							
Charitable activities	**6**	98,252	320,282	418,534	165,645	226,070	391,715
Total charitable expenditure		98,252	320,282	418,534	165,645	226,070	391,715
Net income/(expenditure)		180,300	(124,713)	55,587	40,599	(93,600)	(53,001)
Transfers between funds		(124,713)	124,713	-	(108,114)	108,114	-
Net movement in funds	**8**	55,587	-	55,587	(67,515)	14,514	(53,001)
Reconciliation of funds:							
Fund balances at 1 January 2025		105,015	-	105,015	172,530	(14,514)	158,016
Fund balances at 31 December 2025		160,602	-	160,602	105,015	-	105,015

All income and expenditure derive from continuing activities.

THE MASLOW FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**12**		1,341		1,618
Current assets					
Debtors	**13**	66,802		80,028	
Cash at bank and in hand		199,114		107,895	
		265,916		187,923	
Creditors: amounts falling due within one year	**15**	(106,655)		(84,526)	
Net current assets			159,261		103,397
Total assets less current liabilities			160,602		105,015
The funds of the CIO					
Unrestricted funds	**19**		160,602		105,015
			160,602		105,015

The financial statements were approved by the Trustees on 9 September 2026

Ms V Webb
Trustee

Ms E C Webb
Trustee

1 Accounting policies

Charity information

The Maslow Foundation is a charitable incorporated organisation, registered with the Charity Commission in England and Wales. The CIO's registered office is Third Floor, Connexions, 159 Princes Street, Ipswich, IP1 1QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's constitution, the Charities Act 2011, 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 CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants are recognised when receivable, unless performance conditions require deferral of part of the grant awarded.

Housing Benefit received directly from local authorities for residents' eligible accommodation costs is recognised as income when the related accommodation is provided and measured at the amount receivable.

1 Accounting policies **(Continued)**

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.

1.6 Tangible fixed assets

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

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

Computers	33.33% of cost

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 CIO 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.

1.9 Financial instruments

The CIO only has basic financial instruments, so has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ of FRS 102 to all of its financial instruments

Financial instruments are recognised in the CIO's balance sheet when the CIO 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. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and 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 CIO'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.

1.11 Retirement benefits

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

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the CIO'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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	62,617	150,016

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable grants	-	195,569	195,569	-	132,470	132,470
Housing benefit	215,475	-	215,475	55,446	-	55,446
	215,475	195,569	411,044	55,446	132,470	187,916

Charitable grants analysis

	Charitable Activities 2025 £	Charitable Activities 2024 £
Surrey County Council - provision of supported housing	195,569	108,041
Thames Valley Police - provision of post custody interventions	-	24,429
	195,569	132,470

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest income	460	782

6 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
Direct costs		
Staff costs	220,811	256,864
Depreciation and impairment	1,172	2,080
Child impact assessment	999	-
HR costs	249	223
Phones & IT	7,310	8,765
Housing costs	40,906	6,447
Insurance	7,250	4,489
Banking costs	180	-
Rent	112,696	71,312
Office	475	-
Case management system	-	2,588
Independent evaluation of Hope for change	5,000	-
Hotel and Food	883	-
	397,931	352,768
Share of support and governance costs (see note 7)		
Support	14,663	33,374
Governance	5,940	5,573
	418,534	391,715
Analysis by fund		
Unrestricted funds	98,252	165,645
Restricted funds	320,282	226,070
	418,534	391,715

7 Support costs allocated to activities

	2025	2024
	£	£
HR costs	249	223
Bank charges	180	360
Phones & IT	7,310	8,765
Accounting	4,007	3,581
General	-	6,448
Insurance	2,417	4,489
Hotel, food & travel	-	3,813
University research	500	5,695
Governance costs	5,940	5,573
	20,603	38,947
Analysed between:		
Charitable Activities	20,603	38,947

Governance costs comprise:	2025 £	2024 £
Preparation and Independent Examination of accounts	5,940	5,573
	5,940	5,573

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	2,970	2,786
- for other financial services	6,006	5,176
Depreciation of owned tangible fixed assets	1,172	2,080

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but one of them was reimbursed a total of £16,700 (2024: £26,257) for wages and salaries and administration costs that they paid on behalf of the CIO. At the year end £16,699 (2024: £19,168) was owed to this Trustee.

Other than £117, all the donations during the year were from a Trustee (2024: All other than £16).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	7

Employment costs	2025 £	2024 £
Wages and salaries	195,265	234,844
Social security costs	21,698	17,059
Other pension costs	3,848	4,961
	220,811	256,864

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

11 Taxation

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

12 Tangible fixed assets

	Computers £
Cost	
At 1 January 2025	6,519
Additions	895
At 31 December 2025	7,414
Depreciation and impairment	
At 1 January 2025	4,901
Depreciation charged in the year	1,172
At 31 December 2025	6,073
Carrying amount	
At 31 December 2025	1,341
At 31 December 2024	1,618

13 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Other debtors	13,585	30,000
Prepayments and accrued income	53,217	50,028
	66,802	80,028

14 Loans and overdrafts

	2025	2024
	£	**£**
Loans from related parties	16,699	19,168
Payable within one year	16,699	19,168

Loans are interest free and repayable on demand.

15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	**£**
Borrowings		16,699	19,168
Deferred income	**16**	82,500	58,069
Other creditors		806	776
Accruals		6,650	6,513
		106,655	84,526

16 Deferred income

	2025	2024
	£	**£**
Other deferred income	82,500	58,069

Deferred income is included in the financial statements as follows:

	2025	2024
	£	**£**
Deferred income is included within:		
Current liabilities	82,500	58,069

Movements in the year:

16 Deferred income **(Continued)**

Deferred income at 1 January 2025	58,069	90,793
Released from previous periods	(58,069)	(90,793)
Resources deferred in the year	82,500	58,069
Deferred income at 31 December 2025	82,500	58,069

At the balance sheet date the CIO was holding funds received in advance, £82,500 relating to Surrey County Council (2024: £58,069). This is in respect of the proportion of the grants which relates to 2026.

17 Retirement benefit schemes

Defined contribution schemes	**2025** **£**	**2024** **£**
Charge to profit or loss in respect of defined contribution schemes	3,848	4,961

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

18 Restricted funds

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

	At 1 January 2025	**Incoming resources**	**Resources expended**	**Transfers**	**At 31 December 2025**
	£	**£**	**£**	**£**	**£**
Surrey County Council	-	195,569	(320,282)	124,713	-

Previous year:	**At 1 January 2024**	**Incoming resources**	**Resources expended**	**Transfers**	**At 31 December 2024**
	£	**£**	**£**	**£**	**£**
Surrey County Council	(13,412)	108,041	(202,743)	108,114	-
Thames Valley Police	(1,102)	24,429	(23,327)	-	-
	(14,514)	132,470	(226,070)	108,114	-

The Surrey County Council restricted fund is a Hope for Change project to provide supported housing for those who abuse others. The Thames Valley Police restricted fund is to provide post custody interventions for women who have been arrested by Thames Valley Police.

19 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	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	105,015	278,552	(98,252)	(124,713)	160,602

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	172,530	206,244	(165,645)	(108,114)	105,015

20 Analysis of net assets between funds

	Unrestricted funds 2025
	£
At 31 December 2025:	
Tangible assets	1,341
Current assets/(liabilities)	159,261
	160,602

	Unrestricted funds 2024
	£
At 31 December 2024:	
Tangible assets	1,618
Current assets/(liabilities)	103,397
	105,015

21 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	99,000	25,200
Between two and five years	13,650	-
	112,650	25,200

22 Related party transactions

Transactions with related parties

During the year the CIO entered into the following transactions with related parties:

	2025 £	2024 £
Key management personnel	123,711	119,699
	123,711	119,699

There are two members of key management personnel, the Chief Executive Officer and the Operations Director.

During the year, the charity made payments totaling £17,135 (2024: £3,973) to Urban Nest Housing Solutions CIC for housing-related consultancy services, including sourcing accommodation and advising on housing legislation. These payments are disclosed as related party transactions due to a trustee of The Maslow Foundation also being a director of Urban Nest Housing Solutions CIC.