COMPANY REGISTRATION NUMBER: 15365348
CHARITY REGISTRATION NUMBER: 1207541

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

LANGARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	The Matt Gallagher Foundation
Charity registration number	1207541
Company registration number	15365348
Principal office and registered office	Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN
The trustees	A L Foote L M Gallagher M D Gallagher C E Jones
Independent examiner	D J Hanby Langard Lifford Hall Limited Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

Structure, governance and management

The charity was incorporated as a company limited by guarantee on 20 December 2023 (company number 15365348) and obtained charitable status on 20 March 2024 (charity number 1207541).

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2025

Objectives and activities

The charity's objectives are specifically restricted to the following:

- To provide financial support for those in need affected by Motor Neurone Disease;
- To provide emotional and practical support, guidance and assistance for the care of those affected by Motor Neurone Disease;
- To fund research, equipment and studies associated with Motor Neurone Disease of which the results would be shared with the wider field.

Background information

Following Matt Gallagher's MND diagnosis in October 2023, the charity was formed to support the local MND Midlands Community and this was our second year in operation.

The Gallagher Family discovered that approximately 400 People living with MND in the Midlands, were being supported by just 2 MND Nurses with little or no communication happening where Families were desperate for support.

The Gallagher Family also discovered an NHS benefits system too slow to pay for the expensive alterations required to adapt each MND Patient's home, to support their daily lives as the MND condition progresses.

Wet Rooms cost an average of £10,000
External Ramps cost an average £6,000
Disabled Car Deposits cost an average £8,000
MND Nurses cost an average £50,000 per year

Achievements and performance

With ongoing local support of the Matt Gallagher Foundation, the Charity continued to make an impact with its second Fundraising Ball being held at the Hilton Metropolitan Hotel NEC, Birmingham 3rd May 2025, where 800 people once more attended.

The Charity worked with and supported the Midlands MND Community, in order to provide them with immediate Grants for either home alterations or disabled vehicles or similar.

In its second year the Charity received a total income of £875,087 and made Total Grants of £384,661 to 92 Families suffering from an MND diagnosis.

The Charity also started to work alongside the NHS to prepare a £75,000 grant to pay for an additional Specialist MND Nurse plus an Assistant to support during 2025.

The charity also invested £50,000 into MND Research at Durham University.

Even though Matt's condition was deteriorating during 2025 the Charity continued to hold quarterly Board Meetings of the Trustees to support the Executive with detailed Management Accounts to keep the charity and its objectives in a sound condition.

Matt Gallagher died on 8 March 2026.

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 DECEMBER 2025

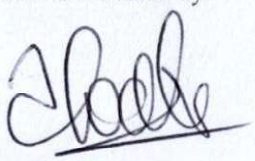
Financial review

There is a net income in 2025 of £244,245 on ordinary activities and therefore the revenue account shows an operating surplus of £610,632.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 September 2026 and signed on behalf of the board of trustees by:



A L Foote
Trustee

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MATT GALLAGHER FOUNDATION

YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of The Matt Gallagher Foundation ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report
As the trustees of the company (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 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 2006 Act other than any requirement that the accounts 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 accounts 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 accounts to be reached.

D J Hanby
Independent Examiner

Langard Lifford Hall Limited
Lifford Hall, Lifford Lane
Kings Norton
Birmingham, B30 3JN

17 September 2026

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 DECEMBER 2025

	Note	2025 Unrestricted funds £	2025 **Total funds £**	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	212,328	**212,328**	28,527
Charitable events	**6**	515,117	**515,117**	592,836
Other trading activities	**7**	144,742	**144,742**	53,107
Investment income	**8**	2,900	**2,900**	724
Total income		875,087	**875,087**	675,194
Expenditure				
Expenditure on raising funds:				
Costs of raising funds	**9**	177,323	**177,323**	157,216
Expenditure on charitable activities	**10,11**	453,519	**453,519**	151,591
Total expenditure		630,842	**630,842**	308,807
Net income and net movement in funds		244,245	**244,245**	366,387
Reconciliation of funds				
Total funds brought forward		366,387	**366,387**	–
Total funds carried forward		610,632	**610,632**	366,387

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Investments	16		50,000		-
Current assets					
Cash at bank and in hand		563,535		366,944	
Creditors: amounts falling due within one year	17	2,903		557	
Net current assets			560,632		366,387
Total assets less current liabilities			610,632		366,387
Funds of the charity					
Unrestricted funds			610,632		366,387
Total charity funds	18		610,632		366,387

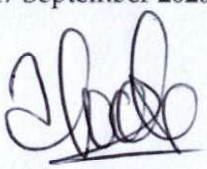
For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 September 2026, and are signed on behalf of the board by:



A L Foote
Trustee

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

3. Accounting policies *(continued)*

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investments
Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

3. Accounting policies *(continued)*

Investments in associates
Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures
Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

4. Limited by guarantee

The Company is Limited by Guarantee and is registered as a Charity (Registered Number 1207541). The members of the company are the Directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	212,328	**212,328**	28,527	28,527

6. Charitable events

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other events income	150,214	**150,214**	117,615	117,615
Main event; The Ball	364,903	**364,903**	475,221	475,221
	515,117	**515,117**	592,836	592,836

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
External fundraising events	144,742	**144,742**	53,107	53,107

8. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	2,900	**2,900**	724	724

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

9. Costs of raising funds

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Main event; The Ball	129,881	**129,881**	126,249	126,249
Other events	47,442	**47,442**	30,967	30,967
	177,323	**177,323**	157,216	157,216

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Charitable activities	398,067	**398,067**	124,827	124,827
Support costs	55,452	**55,452**	26,764	26,764
	453,519	**453,519**	151,591	151,591

11. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Charitable activities	398,067	55,452	**453,519**	151,591

12. Analysis of support costs

	Analysis of support costs activity 1	**Total 2025**	Total 2024
	£	**£**	£
Staff costs	37,608	**37,608**	15,297
Premises	317	**317**	200
General office	9,854	**9,854**	1,717
Finance costs	542	**542**	1,025
Governance costs	6,800	**6,800**	8,462
Printing, postage and stationery	331	**331**	64
	55,452	**55,452**	26,765

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

13. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,200**	–

14. Staff costs

The average head count of employees during the year was 2 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Administration	**2**	1

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

During the year no trustees received remuneration in respect of their trustees duties.

All transactions with the directors of the business were incurred in the normal course of the business.

16. Investments

	Other investments
	£
Cost or valuation	
At 1 January 2025	–
Additions	**50,000**
At 31 December 2025	**50,000**
Impairment	
At 1 January 2025 and 31 December 2025	–
Carrying amount	
At 31 December 2025	**50,000**
At 31 December 2024	–

All investments shown above are held at valuation.

THE MATT GALLAGHER FOUNDATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**1,515**	–
Social security and other taxes	**1,388**	557
	2,903	557

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	**At 31 Dec 2025**
	£	£	£	**£**
General funds	366,387	875,087	(630,842)	**610,632**

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	–	675,194	(308,807)	366,387

19. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Intangible assets	50,000	**50,000**
Current assets	563,535	**563,535**
Creditors less than 1 year	(2,903)	**(2,903)**
Net assets	610,632	**610,632**

	Unrestricted Funds	Total Funds 2024
	£	£
Intangible assets	–	–
Current assets	366,945	366,945
Creditors less than 1 year	(558)	(558)
Net assets	366,387	366,387