Company registration number: 01452482

Charity registration number: 278837

Reach Volunteering

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Reach Volunteering

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Reach Volunteering

Reference and Administrative Details

Trustees	Jane Ide, Chair Deborah Morton-Dare, Treasurer Francois Landers Gus Alston Keira Poland Rachell Fox Saskia Bewley
Senior Management Team	Janet Thorne, Chief Executive Officer Holly Meacham, Head of Services and Operations
Charity Registration Number	278837
Company Registration Number	01452482
Registered Office	7 Bell Yard London WC2A 2JR
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Bankers	Lloyds TSB Bank plc Victoria House Southampton Row London WC1B 5HR

Reach Volunteering

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jane Ide, Chair
	Deborah Morton-Dare, Treasurer
	Francois Landers
	Gus Alston
	Keira Poland
	Rachell Fox
	Saskia Bewley
	Kar Wai Ng (resigned 9 December 2025)
	Priyanka Salamonczyk (appointed 26 February 2025 and resigned 25 February 2026)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 06 November 1979 and most recently amended 14 May 2009. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Trustees are recruited to ensure that the Board contains the appropriate mix and balance of skills and experience. Reach Volunteering seeks to follow good practice in open and inclusive recruitment. The Board undertakes skills and diversity audits and considers barriers to diversity and inclusion in identifying recruitment priorities.

Trustee vacancies are promoted widely and prospective candidates are supported to engage with the Board and Chief Executive before and after the formal selection process. Succession planning for trustees stepping down from office is incorporated into the process.

Under Reach Volunteering's Memorandum and Articles of Association, Members of the Board are elected to serve for a period of three years and may be renewed after their first and second three-year terms.

Induction and training of trustees

New trustees receive an induction pack covering trustee duties and responsibilities, the Code of Conduct, Reach Volunteering's Memorandum and Articles of Association, the latest financial statements, the organisation's history and current strategy. New trustees are also paired with an existing Board member to support their induction.

Organisational structure

Day-to-day management is delegated by the Council to the Chief Executive and senior management team.

Reach Volunteering

Trustees' Report

Objectives and activities

Objects and aims

To provide and assist in the provision of support and development for voluntary and public organisations through training and opportunities for voluntary work with the appropriate organisations, and otherwise encourage and assist people with professional or career skills to give time and use their skills in connection with the furtherance of charitable purposes.

Objectives, strategies and activities

Reach Volunteering inspires, supports and connects civil society organisations and volunteers so that they can work together, sharing skills and expertise to create a better society.

Reach Volunteering helps charities and other civil society organisations find people who want to volunteer their professional expertise, and helps professionals find volunteering opportunities in the charity sector. Its focus is on skills-based volunteering and trustee recruitment, helping organisations strengthen areas such as governance, financial management, marketing, communications, digital capability and organisational development.

Reach Volunteering provides an online platform through which organisations can advertise volunteering and trustee roles and volunteers can identify suitable opportunities. It also provides charged-for services through Trustee Works and related activities, including support for funders, corporate programmes, advertising services and trustee recruitment support.

The service is designed to support organisations across the sector, including small grassroots and volunteer-led organisations which may otherwise have limited access to professional networks and specialist expertise.

Public benefit

In shaping its objectives and planning its activities, the trustees have regard to the Charity Commission's guidance on public benefit.

Reach Volunteering's activities benefit the public by strengthening charities and civil society organisations so that they can deliver their own charitable purposes more effectively. Skills-based volunteers and trustees bring specialist knowledge, experience and capacity which can improve governance, financial resilience, communications, digital capability and service delivery.

Reach Volunteering also creates opportunities for individuals to contribute their professional skills to civic and charitable activity, widening participation in volunteering and helping to connect people and communities.

The charity seeks to keep the bulk of its services free or affordable so that access is not limited by an organisation's ability to pay, with particular benefit for smaller and volunteer-led organisations.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Reach Volunteering

Trustees' Report

Achievements and performance

Summary: our busiest year yet

• We worked with 2,440 organisations, which posted a record 7,097 roles for volunteers and trustees.
• 16,301 people signed up to volunteer through Reach, our highest-ever number and a continuation of the sustained growth of recent years.
• Volunteers made 29,964 applications through our service.
• Charities and groups reported 5,996 volunteer and trustee placements, 10% more than in 2024 and the highest number recorded through our service.
• More than 91% of organisations surveyed said that the trustee or volunteer they recruited through Reach had made their organisation more effective.
• 96% of organisations using Reach had an income below £1 million; 62% had an income below £250,000; and organisations with no paid staff posted 2,456 roles, 35% of all opportunities.
• Our model continued to deliver impact efficiently. We estimate that every £1 invested in Reach enabled £80 of skills to be contributed by volunteers, while the cost of generating a placement fell to £58.

Who used Reach in 2025?

Organisations

Reach supported organisations of many kinds and sizes, from emerging movements and unincorporated groups to established local and national charities. Grassroots groups continued to be the fastest-growing group using the service. Almost half of organisations using Reach had an annual turnover below £50,000, and 35% of roles were posted by organisations that were entirely volunteer-led.

These smaller organisations are often close to the communities and issues they serve but have the least access to resources and professional networks. Reach helps them connect with expertise that would otherwise be unaffordable or beyond their existing contacts.

Organisations led by and for communities experiencing structural inequity posted 2,980 opportunities in 2025 - more than 40% of all roles. Their roles attracted applications at particularly strong rates. Across the service, 62% of roles received at least one application within three months; for organisations led by and for young people under 25, Deaf and Disabled people, communities experiencing racial inequity, or people who identify as LGBTQ+, the rate was 70% or higher.

Volunteers

Our volunteers include employees, freelancers, people changing careers, students and people who are retired. They bring expertise across finance, digital marketing, HR, fundraising, data analysis, web design and development, communications and many other areas.

The people joining Reach are diverse: 60% were under 40, 25% were under 29, 50% were from an ethnic minority and 19% identified as LGBTQ+. This diversity is especially important in trustee recruitment, where charity boards overall remain much less representative.

In a survey of more than 700 people, volunteers told us that they were motivated above all by the opportunity to make a difference and contribute to a better, fairer society. Eighty-four per cent said volunteering enabled them to use their skills to make a difference. This helps explain why registrations through Reach have grown by 350% since 2019, despite declining volunteering rates across the wider sector.

Helping charities and groups build capacity and capability

Charities and groups recruited 4,609 skills-based volunteers through Reach in 2025. Of these, 3,734 joined teams in ongoing roles and 875 delivered time-limited projects. Ninety-four per cent of organisations responding to our surveys said that the volunteer had made their organisation more effective.

Skills-based volunteers help organisations solve immediate problems and build longer-term resilience. They develop strategies and systems, strengthen fundraising and communications, improve websites and data, and transfer knowledge to staff and other volunteers. This is especially valuable for small organisations, where a single volunteer can unlock growth or free a stretched team to focus on frontline delivery.

Through Reach, the Babylon Migrants Project recruited a fundraising specialist whose support helped it secure its largest grant and launch a new hub in Stoke. Solas for Nature recruited half of its board through the platform, alongside a digital volunteer who went on to build its website, improve its systems and develop mapping tools. Climate Ed told us that access to skilled volunteers at the right time enabled it to grow far more quickly and reach schools and pupils across the UK.

'Through Reach, we've been able to bring in people who strengthen our marketing, fundraising and operations - things we simply wouldn't have the resource to build ourselves. ... The support we've had through Reach has given us that capacity.' - FEAST With Us

Building strong, diverse boards

Reach is the biggest single source of trustees for the sector. Charities received more than 8,000 trustee applications through our service in 2025 and reported appointing 1,387 trustees. This included 70 Chairs, 164 Treasurers or finance trustees, 84 HR trustees, 47 marketing and communications trustees and 32 digital trustees. Because trustee recruitment can take place over a long period, and because the platform relaunch temporarily reduced outcome reporting, the actual number of appointments is likely to have been higher.

The people applying through Reach were far more diverse than trustees overall. Forty-two per cent of applicants were under 40, compared with 4% of trustees generally, and 45% were from ethnic minorities, compared with 8% of trustees generally. Connecting charities with this wider pool of applicants is central to our aim of helping boards become more representative of the communities they serve.

In our 2025 surveys, 91% of organisations said that the trustee recruited through Reach had made them more effective. Organisations described trustees strengthening business strategy, fundraising, IT and systems, people practices and organisational culture, while bringing both professional and lived experience.

We refreshed the Trustee Recruitment Cycle during the year, adding guidance on areas including shadow boards and co-chairing. The resource received 67,980 views in 2025.

'As a result, RMC's board has welcomed exceptional new trustees who have made a real and lasting impact on our governance, strategy, and overall effectiveness.' - The Refugee and Migrant Centre, West Midlands

Helping people discover the power of civic action

In 2025, 16,301 people joined Reach and volunteers made 29,964 applications for roles. The sustained growth in registrations demonstrates a strong appetite for meaningful ways to act, even as volunteering rates have fallen elsewhere.

Our service gives people tangible opportunities to use the skills they have built through their working lives for causes they care about. Volunteers told us that this brings a sense of purpose, belonging and connection, as well as new perspectives and experiences. The benefits extend beyond the work delivered: volunteers build relationships, contribute to communities and often remain involved beyond their initial role.

'Volunteering is a way to rebuild a sense of purpose and connection. It gives you somewhere to belong again.' - Graham, volunteer with Breaking Barriers

Increasing equity

Reach helps communities furthest from wealth and power connect with people outside their existing networks who can share expertise, make introductions and contribute social and cultural capital. The strong participation and application rates for organisations led by and for communities experiencing structural inequity suggest that our open-access model is helping to widen access to these resources.

Examples in 2025 included Migrant Women Press, which recruited expertise to produce its first impact report and strengthen its ability to communicate its work and secure funding; YourStory, which recruited trustees bringing new expertise and connections; and All Ways Network, which recruited an experienced HR professional to advise its board and strengthen its people practices and systems.

Investing in the service

In 2025, ten years after our first digital platform launched, we completed a full rebuild of the bespoke system on which our service operates. The rebuild addressed security requirements and created a more powerful and flexible platform that can be improved and extended more quickly. It also retained distinctive features such as the ability for organisations to search volunteer profiles and approach people directly, supporting active, two-way engagement.

Partnerships continued to extend our reach. LinkedIn streamed Reach opportunities to its 45 million UK members, providing advertising valued at £1.29 million in kind. Bar in the Community, Escape the City, Fifth Day, Freegle, Good Impact Group and Rest Less also shared opportunities with wider audiences.

Reach Volunteering's work during 2025 was supported by a combination of charitable grants, donations and earned income, including income generated through Trustee Works and service fees. These resources enabled Reach Volunteering to continue providing skills-based volunteering and trustee recruitment services to charities and other civil society organisations.

The Trustees are grateful to the charitable trusts, foundations, corporate partners, donors, volunteers and other supporters who contributed to Reach Volunteering's work during the year. Their support enabled Reach Volunteering to maintain broad access to its services, including for smaller and volunteer-led organisations which may otherwise have limited access to specialist skills and professional networks.

Financial review

Reach Volunteering recorded a net surplus of £173,685 for the year ended 31st December 2025, compared with a net deficit of £19,755 in 2024.

Financially, 2025 saw a substantial increase in resources available to support Reach Volunteering's activities: total income increased to £724,282 from £488,693 in 2024. Total expenditure increased to £550,597 (2024: £508,448).

The increase in income was principally driven by stronger unrestricted grant income and growth in Trustee Works income. Donations and legacies totalled £342,444 (2024: £163,393), including £304,000 of unrestricted grants from other charities (2024: £114,800). Income from charitable activities totalled £381,838 (2024: £325,300), including Trustee Works income of £217,520 (2024: £160,955).

At 31st December, 2025, total funds were £475,208 (2024: £301,523). All funds were unrestricted at the year end; there were no restricted fund balances remaining and no designated fund balance. Cash at bank was £391,413 (2024: £284,637), debtors were £48,518 (2024: £16,201), and creditors due within one year were £61,435 (2024: £82,050). The balance sheet also includes intangible fixed assets of £96,712 relating to the Drupal platform upgrade. Net current assets at the year end were £378,496.

Overall, Reach Volunteering's reported financial position at 31st December 2025 was materially stronger than at the end of 2024, with increased cash resources and a significant increase in unrestricted funds.

Significant events since the year end

Following the end of the financial year, Reach faced a substantial reduction in grant funding. Despite sustained efforts to resolve the fall in income, no new grants were secured and there was no prospect of new funding materialising. The trustees concluded that the only responsible decision was to agree a closure plan whilst there were sufficient funds in reserves to preserve the option of a values-led, managed closure. They instructed the CEO to draw up a closure plan on 16th July and agreed to implement this plan on 3rd August. The planned closure was publicly announced on 1st September 2026.

The announcement prompted an extraordinary response from charities, volunteers and partners, alongside concerted action to bring together a collaboration of funders and donors. New funding commitments materially changed Reach's financial position. Following a review of the commitments, updated forecasts and operating plans, trustees decided on 14th September to reverse the closure decision and continue operating.

Following the announcement, a collaboration of funders and donors made new grant commitments totalling £470,000, covering the final part of 2026, and the years 2027 - 2029. These include £60,000 of unrestricted funding for 2026 and commitments of £220,000 for 2027 and £160,000 for 2028. Following consideration of the revised financial forecasts and operating plans, trustees reversed the closure decision on 14th September.

These are non-adjusting events and the new funding commitments have not been recognised as income in the 2025 accounts.

The funding package provides a stronger financial base and greater visibility of income through to the end of 2028. It creates time to develop a more sustainable operating model, including growing earned income and using AI and other tools to improve efficiency and reduce costs.

Trustees recognise that longer-term sustainability remains dependent on delivering planned changes and securing continuing support, and will keep income, expenditure, cash flow and reserves under regular review.

Policy on reserves

In 2025, the Trustees reviewed the charity's reserves policy and concluded that it would be prudent to maintain sufficient liquidity and unrestricted reserves to support an orderly and solvent closure, should that eventuality arise.

The Trustees estimated that a minimum level of £240,000 would be required for this purpose.

At 31st December 2025, total funds were £475,208, all of which were unrestricted. There were no restricted or designated fund balances at the year end. Of the unrestricted funds, £96,712 was represented by the carrying value of the Drupal platform intangible asset. Net current assets were £378,496.

The level of unrestricted resources held at 31st December 2025 therefore exceeded the £240,000 reserve level identified by the Trustees.

Plans for future periods

The extraordinary support shown to Reach following our closure announcement demonstrated the value that charities, groups and volunteers place on our service. We want to respond to that support by building on what people value most: enabling charities and groups to recruit the expertise they need, and helping people contribute their skills to causes they care about.

Our immediate priority is to regain momentum after a turbulent period. This is also an opportunity to take stock and review our priorities, organisational structures and processes, drawing on what we have learned from the closure process and its reversal.

We aim to build a resilient organisation, prepared for change and able to respond quickly. This means staying close to the changing needs of charities and groups, understanding shifts in how people want to volunteer, and adapting to developments in the wider environment. We will strengthen our ability to learn, test new approaches and revise plans, while maintaining the quality of our service and supporting our team.

Growing earned income will be an important part of this work. We will launch and develop new products, using feedback and experience to improve them over time and build income that supports our charitable purpose.

We will also respond to strategic challenges, including the end of LinkedIn's Volunteer Marketplace, which has been a significant source of new volunteers for Reach. We will develop alternative routes to reach prospective volunteers and strengthen partnerships, reducing our dependence on any single channel.

The new funding commitments give us time and stability to undertake this work. Our task is to use that opportunity well, strengthening both Reach's contribution to the sector and its capacity to sustain that contribution.

Financial risks

The Board maintains a risk management strategy and regularly reviews the principal risks and uncertainties facing Reach Volunteering. The Risk Register is reviewed during the year and key dynamic risks are reported through the Chief Executive's report to Board meetings. Systems of internal control are designed to provide reasonable, though not absolute, assurance against material misstatement or loss.

The principal financial risks facing the charity are:
• reliance on a combination of grant funding, donations and earned income, with the risk that the amount or timing of income may change;
• staff costs, which represent the charity's largest area of expenditure and require careful management against available resources; and
• cash-flow and liquidity risk arising from the timing of income receipts and expenditure commitments.

Reach Volunteering

Independent Examiner's Report to the trustees of Reach Volunteering ('the Company')

Independent examiner's report to the trustees of Reach Volunteering ('the Company')
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company'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 Chartered Institute of Public Finance and Accountancy (CIPFA), 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

.....

Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 26/10/2026

Reach Volunteering

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	342,444	-	342,444	163,393
Charitable activities	3	278,238	103,600	381,838	325,300
Total income		620,682	103,600	724,282	488,693
Expenditure on:					
Raising funds	5	(22,154)	-	(22,154)	(22,187)
Charitable activities	6	(416,261)	(112,182)	(528,443)	(486,261)
Total expenditure		(438,415)	(112,182)	(550,597)	(508,448)
Net income/(expenditure)		182,267	(8,582)	173,685	(19,755)
Net movement in funds		182,267	(8,582)	173,685	(19,755)
Reconciliation of funds					
Total funds brought forward		292,941	8,582	301,523	321,278
Total funds carried forward	16	475,208	-	475,208	301,523

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 16.

Reach Volunteering

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	163,393	-	163,393
Charitable activities	3	238,140	87,160	325,300
Total income		401,533	87,160	488,693
Expenditure on:				
Raising funds	5	(22,187)	-	(22,187)
Charitable activities	6	(407,683)	(78,578)	(486,261)
Total expenditure		(429,870)	(78,578)	(508,448)
Net (expenditure)/income		(28,337)	8,582	(19,755)
Net movement in funds		(28,337)	8,582	(19,755)
Reconciliation of funds				
Total funds brought forward		321,278	-	321,278
Total funds carried forward	16	292,941	8,582	301,523

The notes on pages 14 to 25 form an integral part of these financial statements.

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Reach Volunteering

(Registration number: 01452482)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	10	96,712	82,735
Current assets			
Debtors	12	48,518	16,201
Cash at bank and in hand	13	391,413	284,637
		439,931	300,838
Creditors: Amounts falling due within one year	14	(61,435)	(82,050)
Net current assets		378,496	218,788
Net assets		475,208	301,523
Funds of the charity:			
Restricted income funds			
Restricted funds	16	-	8,582
Unrestricted income funds			
Unrestricted funds		475,208	292,941
Total funds	16	475,208	301,523

For the financial 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 25 were approved by the trustees, and authorised for issue on 23/10/2026.... and signed on their behalf by:

DocuSigned by:
Deborah Morton-Dare
A6B821CC752C4A5...
Deborah Morton-Dare
Trustee

Reach Volunteering

Statement of Cash Flows for the Year Ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		173,685	(19,755)
Adjustments to cash flows from non-cash items			
Depreciation	5	-	1,957
Amortisation	5	18,417	13,790
		192,102	(4,008)
Working capital adjustments			
(Increase)/decrease in debtors	12	(32,317)	27,428
(Decrease)/increase in creditors	14	(6,215)	5,534
(Decrease)/increase in deferred income	14	(14,400)	41,000
Net cash flows from operating activities		139,170	69,954
Cash flows from investing activities			
Purchase of intangible fixed assets	10	(32,394)	(96,525)
Net increase/(decrease) in cash and cash equivalents		106,776	(26,571)
Cash and cash equivalents at 1 January		284,637	311,208
Cash and cash equivalents at 31 December		391,413	284,637
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		106,776	(26,571)
Net funds at 1 January 2025		284,637	311,208
Net funds at 31 December 2025		391,413	284,637

All of the cash flows are derived from continuing operations during the above two periods.

1 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Reach Volunteering meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
Trustees have reassessed the charity's ability to continue operating in light of the new funding commitments, available reserves and updated forecasts covering at least 12 months from the date these accounts are approved. The forecasts take account of income forecasts (from grant income and earned income) and expenditure budgets.

Trustees consider that the charity has adequate resources to continue operating for this period and have therefore prepared the accounts on a going concern basis.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets represent the Drupal upgrade and are stated in the Balance Sheet at cost less accumulated amortisation.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Computer software	7 years straight line

Tangible fixed assets
Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% Straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	11,850	11,850	15,118
Gift aid reclaimed	2,594	2,594	2,592
Grants, including capital grants;			
Grants from other charities	304,000	304,000	114,800
Grants from companies	24,000	24,000	30,883
	342,444	342,444	163,393

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	103,600	103,600	87,160
Trustee works	217,520	-	217,520	160,955
Service fees	60,718	-	60,718	77,185
	278,238	103,600	381,838	325,300

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
City of London Trust	-	103,600	103,600
Johnson Brothers	2,000	-	2,000
Garfield Weston	76,000	-	76,000
Hadrian Trust	1,000	-	1,000
Pears Foundation	7,500	-	7,500
PF Charitable Trust	10,000	-	10,000
Clothworkers Company Ltd	20,000	-	20,000
Shepherd & Wedderburn	2,000	-	2,000
Stelios Philanthropic Foundation	10,000	-	10,000
The Dulverton Trust	35,000	-	35,000
The Haramead Trust	10,000	-	10,000
The Harold Hyam Wingate Foundation	4,500	-	4,500
The Henry Smith Charity	60,000	-	60,000
The Peacock Charitable Trust	10,000	-	10,000
The Prism Charitable Trust	60,000	-	60,000
Anonymous donation	10,000	-	10,000
Sundry donations	21,851	-	21,851
Gift aid	2,593	-	2,593
	342,444	103,600	446,044

5 Expenditure on raising funds

a) Other costs of generating donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Allocated support costs	22,154	22,154	22,187

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Accounting & audit fees	1,335	13,996	15,331	14,687
Bank charges	2,086	-	2,086	2,483
Depreciation & amortisation	18,417	-	18,417	15,747
Direct staff costs	369,610	52,718	422,328	332,061
Insurance	-	1,268	1,268	1,262
IT & communications	-	20,961	20,961	64,888
Legal & professional fees	-	298	298	304
Other overhead costs	-	15,587	15,587	43,695
Premises	8,372	-	8,372	3,409
Project costs	8,986	7,354	16,340	7,725
Freelancers	7,455	-	7,455	-
	416,261	112,182	528,443	486,261

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation & amortisation of fixed & intangible assets	18,417	15,747

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	386,484	341,139
Social security costs	36,188	29,003
Pension costs	19,145	20,360
	441,817	390,502

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	11	11

11 (2024 - 11) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £19,145 (2024 - £20,360).

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	1	1

The total employee benefits of the key management personnel of the charity were £119,302 (2024 - £115,323).

9 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

10 Intangible fixed assets

	Computer software £	Total £
Cost		
At 1 January 2025	96,525	96,525
Additions	32,394	32,394
At 31 December 2025	128,919	128,919
Amortisation		
At 1 January 2025	13,790	13,790
Charge for the year	18,417	18,417
At 31 December 2025	32,207	32,207
Net book value		
At 31 December 2025	96,712	96,712
At 31 December 2024	82,735	82,735

11 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 January 2025	9,759	9,759
At 31 December 2025	9,759	9,759
Depreciation		
At 1 January 2025	9,759	9,759
At 31 December 2025	9,759	9,759
Net book value		
At 31 December 2025	-	-
At 31 December 2024	-	-

12 Debtors

	2025	2024
	£	£
Trade debtors	38,056	5,604
Prepayments	10,264	10,004
Other debtors	198	593
	48,518	16,201

13 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	391,413	284,637

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,310	21,206
Other taxation and social security	22,837	9,814
Other creditors	2,828	2,692
Pension scheme creditor	3,026	4,039
Accruals	3,834	3,299
Deferred income	26,600	41,000
	61,435	82,050

15 Pension and other schemes

Defined benefit pension schemes
TPT Retirement Solutions – The Growth Plan

Multi-employer pensions

This is a defined benefit plan.

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The company is party to a deficit-recovery arrangement in respect of the Growth Plan. At 31st December 2025 the present value of the agreed deficit-recovery contributions payable under that arrangement was £3,026 (2024: £4,039), and this amount has been recognised as a creditor in the financial statements. The provision reflects the present value of the remaining agreed deficit-recovery contributions and is separate from the estimated employer debt that may arise on withdrawal from the Plan.

16 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
General					
General fund	269,466	620,682	(438,415)	23,475	475,208
Designated					
IT development	23,475	-	-	(23,475)	-
Total unrestricted funds	292,941	620,682	(438,415)	-	475,208
Restricted funds					
Social Business Investment Trust	8,582	-	(8,582)	-	-
City Bridge Foundation	-	103,600	(103,600)	-	-
Total restricted funds	8,582	103,600	(112,182)	-	-
Total funds	301,523	724,282	(550,597)	-	475,208

The specific purposes for which the funds are to be applied are as follows:

Social Business Investment Trust - consultancy to establish investment readiness.
City Bridge Foundation - represents specific grants received to support charities in London and the North East.
IT development designated fund - created to provide funds for the Drupal upgrade to the website.

The transfer represents the designated fund expended in 2025 on the Drupal upgrade.

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General					
General fund	201,278	401,533	(429,870)	96,525	269,466
Designated					
IT development	120,000	-	-	(96,525)	23,475
Total unrestricted funds	321,278	401,533	(429,870)	-	292,941
Restricted					
Social Business Investment Trust	-	14,940	(6,358)	-	8,582
City Bridge Foundation	-	72,220	(72,220)	-	-
Total restricted funds	-	87,160	(78,578)	-	8,582
Total funds	321,278	488,693	(508,448)	-	301,523

17 Analysis of net assets between funds

	Unrestricted	
	General £	2025 Total funds £
Intangible fixed assets	96,712	96,712
Current assets	439,931	439,931
Current liabilities	(61,435)	(61,435)
Total net assets	475,208	475,208

	Unrestricted			
	General £	Designated £	Restricted £	2024 Total funds £
Intangible fixed assets	82,735	-	-	82,735
Current assets	268,781	23,475	8,582	300,838
Current liabilities	(82,050)	-	-	(82,050)
Total net assets	269,466	23,475	8,582	301,523

18 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	1,335	1,250
	1,335	1,250

19 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

20 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

21 Related party transactions

There were no related party transactions in the year.

22 Fixed asset investments

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
Reach Consulting Limited	England & Wales	100 Ordinary shares	0%	100%	Trading activity to support the charity

Subsidiaries

The profit for the financial period of Reach Consulting Limited was £Nil (2024 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £Nil (2024 - £Nil).