

Company number: 4604379  
Charity number: 1096492

# ReachOut Youth

Report and financial statements  
For the year ended 31 August 2025

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**For the year ended 31 August 2025**

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**Reference and administrative information**  
**For the year ended 31 August 2025**

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Company number                      4604379  
Country of Incorporation        United Kingdom

Charity number                      1096492  
Country of Registration        England and Wales

Registered office &  
operational address              Fivefields  
   8-10 Grosvenor Gardens  
   LONDON  
   SW1W 0DH

Trustees                              Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Professor Simon Hepburn  
Marion Baker  
James Browne  
Tom Edmonds  
Steven McCann  
Deepa Mistry  
Owen Standen  
Nigel Terrington  
Mona Vadher  
Richard Norman – Appointed February 2025

Company Secretary    Ben Hilton

**Key Management Personnel**

Ben Hilton, Chief Executive Officer  
Alice Cleary, Head of Programmes & Impact  
Jo Amand, Head of Operations & Finance (Maternity leave from April 2025)  
Claire Sexton-Moore, Head of Operations & Finance (Maternity cover from April 2025)

**Reference and administrative information**  
**For the year ended 31 August 2025**

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Bankers	RBS Drummond House Redheughs Ave Edinburgh EH12 9RH
	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT
Solicitors	Morgan, Lewis & Bockius Condor House 5-10 St. Paul's Churchyard London EC4M 8AL
	Menzies LLP Lynton House 7-12 Tavistock Square London WC1H 9LT
	GBH Law Ltd 7-8 Innovation Place Douglas Drive Godalming GU7 1JX
Auditor	Third Sector Accountancy Holyoake House Hanover Street Manchester M60 0AS

## **Contents**

### **For the year ended 31 August 2025**

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The Trustees present their report and financial statements for the year ended 31 August 2025.

Reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

Following a strategic review process, in 2024 the charity launched a new strategy and refreshed mission:

### **Our Vision**

Every young person has the opportunity to succeed.

### **Our mission**

We support young people to build the confidence and skills they need to succeed.

### **The context of our work:**

We are operating in a complex environment. Children are facing unprecedented challenges, and schools are expected to provide the solutions. When up against budget constraints, schools often face pressure to focus on academic outcomes, rather than holistic development. A new approach is necessary to meet the demands placed on schools and ensure that the value of socio-emotional skills is widely appreciated.

ReachOut is a strategic partner for schools. Through delivering after-school youth development programmes, we build the socio-emotional skills that transform outcomes for 9–14-year-olds. We exist because not all children have the opportunity to just 'pick-up' socio-emotional skills. The 9–14 age bracket is an especially crucial juncture in childhood development, so we focus our efforts on helping children in this range.

Within this bracket, we further focus our efforts on helping young people constrained by circumstance. Our programme delivery is informed by an evidence-based curriculum and delivered through collective mentoring with trained practitioners and volunteer mentors. Through our weekly sessions, the young people that take part work with their peers, mentors, and our youth practitioners. They develop their skills through conversations, group activities, reflection, and goal setting, as well as horizon building work experience visits and career talks.

### **How our activities deliver public benefit**

The Trustees review the aims, objectives, and activities of the charity each year. The Impact Report together with this report summarise the achievements of the charity and the outcomes of its work during the reporting period. The Trustees are pleased to report the success of the key activities of

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the charity with benefits delivered to those groups of people that the charity has been set-up to help, in line with its stated purpose.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

In the opinion of the Trustees, we have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

#### **Policies to further the charity's objects**

The income and property of the charity from whatever source derived are applied solely towards the promotion of its objects as set out above. No portion thereof is paid or transferred directly or indirectly by way of dividend, bonus or otherwise by way of profit to the members of the company. We are very grateful to all our funders, large and small, as well as our individual donors who are not named here, for their decision to donate to ReachOut and help us pursue our objectives. Their confidence in us is very much appreciated.

#### **Programmes for young people of school age**

ReachOut's core programmes combine group and individual mentoring from positive role models, interactions with employers and activities and experiences that cultivate character and promote socio-emotional skill development. This helps young people to become more confident, engaged with school and equipped for the future.

Weekly after-school sessions are tailored to specific age groups working to a particular evidence-based curriculum. Young people also benefit from insightful and inspiring workplace experience visits and talks given by our network of mentors, corporate supporters and other partners.

For all age groups, young people are referred by their teachers at our partner schools. We consider the deprivation funding element of the National Funding Formula for schools and focus our work with schools within the top 20% of recipients. This considers current & historical Free School Meal eligibility and the level of deprivation in the postcodes where pupils live, measured using the Income Deprivation Affecting Children Index (IDACI).

#### **Youth Participation**

Youth involvement and participation continue to be a priority for the organisation, ensuring that young people can make meaningful contributions to shape our work to best benefit themselves and ReachOut.

Each project group elect two 'Mentee Representatives' to represent their group by collecting feedback to support organisational decisions as well as the additional opportunity to be part of our Youth Panel in London or Manchester. Twenty-one young people were elected as youth panellists

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and attended five in-person meetings across the year, where they received training for their role, advised senior staff members and provided feedback.

Their primary focus was to act as consultants on the development of ReachOut's new curriculum, testing and providing detailed feedback on the themes, structure, and skills that felt most relevant to their experiences. The result is a programme that is more youth-led than any previous iteration, embedding young people's voices directly into session content and delivery guidance for staff.

Young people who were not elected as representatives were still given opportunities to share their views. For the first time, we deployed The Centre for Youth Impact's Youth Engagement Survey, ensuring that every young person involved in our programmes could provide feedback on their experiences and help shape future delivery.

Through these combined efforts, young people play an active and visible role in shaping ReachOut's direction, helping ensure that our programmes remain youth-led, inclusive, and grounded in their real experiences.

### Our Project Leaders

ReachOut sessions are facilitated by Project Leaders, paid, sessional staff members who are recruited, trained and given extensive ongoing support by ReachOut's core staff team. The Project Leader role is an excellent opportunity for those interested in youth work, teaching, and other related professions to develop their skills and experience. We are proud that many of our core staff team have previously been Project Leaders with ReachOut in the past.

### Our Volunteer Mentors

We recruit a diverse pool of mentors who bring different skills, interests, and experiences to our young people. Our mentors are a mixture of working professionals and students from local universities, who mostly volunteer at our primary school programmes.

All mentors go through our recruitment and training journey which includes a 1-2-1 meeting with a member of our team and training that incorporates ReachOut's methodology, the challenges young people face, how to build successful relationships, active listening, safeguarding and setting boundaries. They also complete an enhanced DBS Check and submit two references. Staff provide ongoing line management of mentors and provide regular updates on safeguarding, session plans and development.

### Achievements and performance

2024/25 has been a year of evidence building from implementing our new impact methodology to our refreshed focus on socio-emotional skills at the core of our curriculum. Testing across our mentor ratios, programme length and group sizes has allowed us to better understand the factors that allow our programme to be both impactful and sustainable.

#### Summary of projects delivered, and young people engaged:

2024/25 Delivery	Cohorts Delivered	Young People engaged
ReachOut Club London	16	250
ReachOut Club Manchester	5	62
<b>Total ReachOut Club (ages 9-11)</b>	<b>21</b>	<b>312</b>
ReachOut Academy London	16	140
ReachOut Academy Manchester	10	139
<b>Total ReachOut Academy (ages 11-14)</b>	<b>26</b>	<b>279</b>
<b>Total</b>	<b>47</b>	<b>591</b>

#### Key statistics:

- We provided support for 591 (2023/24 - 764) young people aged 9-14.
- At least 61% of young people we worked with were in receipt of Pupil Premium (2023/24 - 61%), 28% of young people had Special Educational Needs and disabilities (SEND). 52% were female and 48% male. 79% were from non-White British backgrounds.
- 252 individuals volunteered as mentors with 60 of those having also volunteered with us in a previous academic year.
- 153 young people attended a Workplace Experience Visit, and these were facilitated by approximately 100 volunteers from our corporate partners.
- 16 visiting speakers presented to 160 young people giving them a different perspective on routes for the future as well as the skills they will need to get there.

#### Impact measurement

Throughout 2024 our Theory of Change and Monitoring, Evaluation and Learning framework were developed in partnership with YMCA George Williams College (Centre for Youth Impact) and 2024/25 was our first year of utilising this new methodology. The changes have cultivated a culture of continuous improvement and evidence-based decision making.

Our programme aim is to ensure that young people (mentees) have the socio-emotional skills and opportunities they need to thrive. Long term this means empowering young people to make positive decisions for their future resulting in improved life satisfaction. Whilst mentees are taking part in the programme, we can measure progress towards this through our short- and medium-term outcomes below:

- Improved socio-emotional skills (Responsibility, Empathy, Problem Solving, Teamwork & Emotion Management)
- Improved wellbeing
- Improved school engagement
- Improved confidence



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We use a range of measures to understand our impact and have provided some key highlights:

1. **Mentee surveys** utilise validated & widely recognised measurement tools at the start and end of the programme
  - 86% of mentees improved in at least one of the socio-emotional skill domains measured using the Centre for Youth Impact's Young People's Survey
  - 49% of mentees improved their wellbeing measured by the Stirling Children's Wellbeing Scale
  - 96% of mentees reported that they had been encouraged to share their opinion of ReachOut and 94% agreed that their ideas were listened to.
2. **Progress observations from the adults on sessions** (Project Leaders and Volunteer Mentors) allow us to understand change witnessed by those who have worked most closely with young people
  - Adults reported 95% of mentees improved in at least one of the socio-emotional skill domains
  - 93% of mentees were reported to be more confident by the end of the programme
  - 90% of mentees were observed as having improved leadership skills
3. **Teacher progress observations and data** allow us to understand change that has translated into the school environment
  - Teachers reported that 88% of mentees improved their engagement with school over the course of the programme (considering attendance, behaviour & relationships with adults)
  - 90% of mentees had improved leadership skills according to teachers
  - Considering school attendance, 46% of mentees had better attendance in this academic year than the previous
  - Teachers observed 93% of mentees developed at least one of the socio-emotional skill domains
4. **Parent Surveys** allow us to understand change that has translated into the home environment:

*"The ReachOut programme did an excellent job creating a supportive environment where my son could thrive. Peer support groups and confidence building activities helped him feel understood and grow more self-assured. The focus on a safe for expression and family involvement also boosted his mental health and social skills. My son became more open emotionally, showing improved mental health and better ways to handle stress. His confidence increased, as he participated more in school and activities. He also got better at dealing with other students, forming stronger connections and navigating social situations with ease. The ReachOut program clearly made a big impact on my son."* Parent

We have also developed our use of the below quality assurance measures to build consistency across our programme:

5. **Youth Engagement Surveys** from the Centre for Youth Impact provides a snapshot of whether mentees felt safe, included and engaged in sessions contributing to our quality assurance and curriculum development

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#### For the year ended 31 August 2025

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- Considering the session they had just taken part in 97% of mentees said that they enjoyed what they were doing, 95% said they felt accepted by those that they were working with and 93% agreed that their ideas and contributions were heard and respected

6. **Quality practice observations** using the Centre for Youth Impact's Quality Practice Tool ensure our facilitators are delivering to the highest standards

#### Operational improvements

Alongside making improvements on our programmes offering, we have also spent time this year, on embedding process changes and improving our internal operations. This is crucial to ensure that our systems, process and expertise are robust, as we look to deepen our impact and grow our delivery model in future years. The main highlights for this year include:

- Achieving Cyber Essentials accreditation status
- Onboarding Volunteero has our new volunteer onboarding and management platform
- Onboarding Beacon CRM as our new fundraising and prospect management platform

#### Financial review

Incoming resources increased slightly this year to £947,424 against income of £921,671 in the previous year and a target of £1,093,000. This year we started putting in place a new four year fundraising strategy and towards the end of the year we have strengthened our fundraising team by recruiting a dedicated Trusts & Grants Manager and a Corporate Partnerships Manager, refocusing some existing capacity to now be income generating with the role of Corporate Partnerships Officer and successfully recruited for a new Community & Events Fundraising Officer.

This new team has brought fresh data led thinking, expertise and capacity at a critical time and set us up well for a success with 86% of our income target for 2025/26 already classified as confirmed or highly likely. Our plans to diversify our income sources through focused fundraising activities saw a continued community, events & individual fundraising increase and a welcome uplift in Trusts & Foundations income, similar to levels in 2022/2023. Whilst corporate partnerships have seen a dip this year, we are confident that with the increased capacity and expertise now in place, we will see this income stream rise as in previous years.

Changes in the mix of funding sources from the previous financial years can be seen below:

Principle Funding Sources	2024/2025	2023/2024	2022/2023
Trusts & Foundations	52%	45%	52%
Corporates	27%	34%	30%
Schools	6%	8%	7%
Community and Individual	15%	13%	11%
Government	0%	0%	0%

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Outgoing expenditure decreased to £989,445 from £1,205,285 leading to a net deficit of £42,021. At the start of the year, we had hoped to run a small surplus year, but we continue to be affected by the very difficult fundraising environment, the cost-of-living increases and the recent national insurance increase from April 25. To ensure we maintain viable against the backdrop of the last two years, we have continued to create expenditure efficiencies through another restructure, budget efficiencies and new models of operation, which has reduced our expenditure for 2025/2026 to circa £910,000 and we are confident that we will make a surplus next year, bringing our reserves back up to circa £290,000.

### Reserves

The charity's policy is to hold reserves for the purpose of protecting the work of the charity in the short term, if funding targets are not met or if the charity needs to cease or curtail its activities. The reserves policy is reviewed annually where specific factors affecting the level of continuity, restructuring and dissolution funds are looked at with changes being made as necessary.

Our target reserves level has been set at between £228,000 and £455,964 with effect from 24th October 2025 which provides mitigation controls of 3 to 6 months of operating and close-down costs.

As of 31<sup>st</sup> August 2025, free reserves were £118,364 which is under this range and currently provides 1.6 months of operating costs. We have further restricted reserves of £35,700. The Board of Trustees have reviewed and put plans in place including options to increase the levels of unrestricted reserves we hold over the coming year, for the organisation to get back within the range of our reserves policy.

### Fundraising & Partnerships

ReachOut is fortunate to have a wide range of supporters who support and invest in our work. Overall, 2024/2025 was a similarly challenging year for fundraising to the previous year and we fell short of raising the full amount that we hoped. Like many other charities we are finding that fundraising continues to be hugely competitive with far more competition for reduced funding. That said, many of our friends and supporters continue to recognise the importance of the work being done by ReachOut and the new strategic direction we are on. Our community events continue to be a growing area for the charity, and we were delighted to maintain and welcome funders and partners across our income streams.

As in previous years, most of our funding 79% (2023/24 - 79%) came from trusts and foundations and corporate partnerships, a mixture of project and unrestricted funding. We are deeply grateful to our long-term supporters, such as Henry Smith, Garfield Weston, Fidelity Foundation, Swire Charitable Trust, AKO Foundation, John Lyons, 4814 Trust, Insurance Industry Charitable Foundation and the Westminster Foundation to name a few. Our partnerships with companies continue to be crucial to

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#### For the year ended 31 August 2025

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our work in so many ways. Alongside providing large numbers of our mentors and valuable horizon building opportunities for our young people, which greatly enhance our programmes, partnerships with companies also generate vital funds for the charity through investment. We work hard to develop mutually beneficial, long-term partnerships with companies which best serve the interests of the young people we support. We are delighted that many of our longstanding corporate partners continued to support our work during the year including Aegis London, Bregal Investments, Blackrock, Bloomberg, EDF Power Solutions, Quadrant Estates, James Hambro, Macquarie, Wellington Management Ltd, The Pokémon Company International, Terra Firma, Simkins, Howden and Tibra Capital.

In addition to the above, an important part of our funding mix comes from contributions from schools, individuals, and community events. This year we had our biggest ever number of runners in the Hackney Half Marathon and raised more than in any previous year and we also re-established our Charity Cup event in Manchester.

All our fundraising activities are carried out by our in-house fundraising team, overseen by the charity's leadership. The Charity is registered with the Fundraising Regulator, and our fundraising activities are in line with the Code of Fundraising Practice and our own ethical fundraising policy. We are committed to protecting vulnerable people in all our activities. We do not use any professional fundraising organisations and did not receive any complaints about our fundraising activities during the year.

We are enormously grateful to everyone who has supported ReachOut this year.

### Principal risks and uncertainties

The Trustees are responsible for ensuring key risks faced by ReachOut are managed and adequate mitigating measures are implemented. How we proactively identify and manage our risks is recorded in the Risk Register and reviewed quarterly at board meetings and is in line with our Approach to Risk Management Policy.

Key risks for ongoing attention:

Safeguarding - The Trustees are aware the principal risk for the Charity is concerned with the safeguarding of the young people it aims to support, and as such, this is always considered when risks are discussed. ReachOut's Safeguarding & Child Protection Policy is reviewed annually by the Trustees which sets out procedures and controls to mitigate the associated risks. Our Designated Safeguarding Leads, overseen by our Board Safeguarding lead, ensure safeguarding reporting and recording procedures are followed and that concerns are flagged and communicated rapidly and securely. All staff and volunteers are screened and vetted, and we deliver continually updated safeguarding training to volunteers. Staff undergo annual refresher training, and we consult with schools regarding at-risk young people.

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Funding - To mitigate the funding risks, we have invested in building the skills, expertise, and capacity of this team as we strive to diversify our funding streams across trusts and foundations, government grants, schools, corporate donations, and community fundraising. Through our strategic review, we now have in place a 4-year income generation strategy sets out a clear plan to build our reserves back to our policy levels and safeguard the organisation for future years.

Loss of key personnel – Following a board effectiveness review and skills analysis, we strengthened the Board this year with one new appointment and one external appointment to our Programmes & Impact sub-committee. We are aware that the charity sector recruitment and attraction market has been buoyant this year and whilst we can't always compete with the rises in salaries in the sector, we have undertaken a benchmarking review and remain in the midrange of salary bands for a charity of our size. We have however, as a whole organisation, reviewed and refreshed our culture, values and behaviours framework this year to ensure that our team feel understood and looked after, and our supportive working environment and staff benefits are valued by the team.

Cyber, Digital & Data Protection – With the current trends and risks associated with cyber-attacks and data protection, we are proud that this year we have achieved cyber essentials accreditation and continue to provide regular training and workshops on data protection principles with the team.

Financial Controls and Risks of Fraud – With the continual rise in phishing attacks and fraud related incidents globally, we maintain vigilant with strong financial controls and procedures, with oversight from a 3<sup>rd</sup> party accountancy firm who produce our management accounts, and an active Finance, Audit & Risk Committee chaired by our Treasurer. Whilst our likelihood factors are reduced with these systems in place, the impact remains severe which is why it remains a principal risk on our risk register.

### Plans for the future

Towards the end of 2024/2025, ReachOut has published its new four-year strategy following a thorough stakeholder consultation, strategy review, and a year of evaluating a new curriculum, monitoring and evaluation framework and theory of change. We have focused our work where we can have the greatest impact and where we sit within the youth development eco system. This strategy is underpinned by a four-year income generation plan, a structure built for national delivery, revised culture, values and behaviours framework and an investment in the systems and processes to enable our team to be work effectively.

Our strategy has four commitments and four enabling factors which we will report on over the next four years, you can find our full strategy here - <https://www.reachoutuk.org/our-strategy-2025-29/>.

#### Commitments:

1. Close the opportunity gap for those constrained by circumstance.

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2. An established strategic partner for schools.
3. Youth informed and youth led.
4. Build a sustainable future.

#### Enabling Factors

1. Organisation strength and culture.
2. Sector positioning and influence.
3. Impact driven storytelling.
4. Sustainable and diverse funding.

Our delivery model was reviewed considering the tests performed throughout 2024/2025 and our new strategic priorities. To continue to build quality and impact in a sustainable way we have made the following decisions for our delivery moving forward:

- Members of our core team, Youth Development Leads, are going to take on the facilitation of our sessions, removing the previous Project Leader role which historically was delivered by trained sessional staff.
- Following thorough data analysis and a recent review by DataKind, the programme will now run for 12 weeks and have between 4-6 adult mentors rather than a 1:1 ratio, really focusing on relationships built through collective mentorship.
- We have new programme curriculums developed in collaboration with our youth panel and evaluated in sessions. The four principles below were the foundation of the development, and we look forward to seeing the impact on mentee outcomes:
  - Evidence-based skill development
  - Youth participation and engagement
  - Quality, Relational Practice
  - Progressive pathways building skills over time

We have rewritten our programme curriculums and rebranded our programmes to ensure that the content and learning is more aligned to the age range accessing these programmes and that there are clear development opportunities from one programme to the next. These are outlined below:

ReachOut Roots: Primary school pupils Year 5-6 (aged 9 – 11)

ReachOut Roots lays the foundations for social and emotional skills in primary school, equipping young people with the confidence, resilience, and sense of responsibility to transition successfully into secondary education.

ReachOut Rise: Secondary school pupils Year 7-8 (aged 11 – 13)

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ReachOut Rise supports young people through the challenges and opportunities of early secondary school, helping them to build resilience, strengthen identity and belonging, and grow the confidence to take initiative in shaping their aspirations, relationships, and choices.

ReachOut Ready: Secondary school pupils Year 9 (aged 13 – 14)

ReachOut Ready empowers young people to step into leadership and apply their skills to real-world contexts. Through youth voice and leadership opportunities, collaborative projects, mentoring, and future planning, they gain the confidence, agency, and vision to influence others positively and transition into the next stage of education and life.

Youth Informed & Youth Led

Building on the strong foundations set by last year's panels, ReachOut is now launching a new Youth Consultant role in 2025/26. These consultancy opportunities will enable young people to work in partnership with Delivery Managers throughout the year to evaluate, review, and further improve our programmes and resources.

Organisationally 2025/2026 is about consolidating the changes which have been implemented over the past 18 months to ensure that these are fully embedded and that data continues to drive our decision making and developments. Each department within ReachOut has key OKR dashboard which will be reported on quarterly to all staff and at our committee and board structures, which include:

#### Programmes & Impact

- Enhance the mentor journey using Volunteero and develop a continuous mentor training programme.
- Full data and surveys for 95% of mentees that complete a programme.
- Ongoing quality improvements to achieve the National Youth Agency Quality Mark.

#### Operations & Finance

- Conduct a new DPIA Assessment across the organisation.
- Complete a review of our EDI policy and 'Belonging' principles and develop a belonging delivery plan.
- Maintain Cyber Essential accreditation.

#### Income & Partnerships

- Achieve income targets of £1.06mil.
- 85% of income for 2026/2027 is categorised at confirmed or highly likely by August 2026.
- Delivery a pilot coaching programme between corporate mentors and future education leaders.

## Going concern

ReachOut has an appropriate level of reserves, a strong network of supporters and a clear case for support with current and prospective funders. Although the deficit incurred in the current year was not expected to the level experienced, with confidence higher than in previous years that we will reach our income target for 2025/2026, we remain within one good year to be back within the charity's Reserves Policy as described on page 9 of this report. This is due to the expenditure changes we have implemented, the confidence in income levels for 2025/2026, with 86% of our income categorised as confirmed or highly likely which provides a greater degree of confidence than previous year, the new focused income generation plan and the investment in skills, expertise and capacity within the income and partnerships team.

The charity target reserves level has been set at between £228,000 and £455,964 with effect from 24th October 2025 which provides mitigation controls of 3 to 6 months of operating and close-down costs.

As of 31<sup>st</sup> August 2025, free reserves were £118,364 which is under this range and currently provides 1.6 months of operating costs. We have further restricted reserves of £35,700. The Board of Trustees have reviewed and put plans in place, options to increase the levels of unrestricted reserves we hold over the coming year.

## Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 29 November 2002, and registered as a charity on 12 March 2003. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

There are three committees of the Board, Programmes & Impact, Finance, Audit & Risk and the Remuneration & Nominations Committee.

Responsibility for day-to-day operations and the leadership of the staff and volunteer team is delegated to the Senior Management Team. The team is responsible for all day-to-day decisions affecting the charity. Decisions of a strategic or directional nature, including the employment of the senior staff, remain the responsibility of the Trustees, as laid out in our Delegation of Executive Powers. The Trustees are ultimately responsible for setting and approving the remuneration of the CEO. Remuneration for the wider team is delegated to the CEO and the process agreed with the Finance, Audit & Risk Committee and the Remuneration & Nominations Committee and is approved by the Trustees as part of the annual budgeting process. The charity has no subsidiaries or related parties.

All Trustees give their time voluntarily and receive no benefits from the charity. £153 of expenses were claimed by the Trustees in this financial year.



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### Related parties and relationships with other organisations

Within the year, there was one related party transaction from trustee, Tom Edmunds of £750. This payment was a donation for his company, Edmunds Elder, to take part in the annual ReachOut Chairty Cup football fundraising event.

### Remuneration policy for key management personnel

Our approach to pay is to provide fair and appropriate remuneration packages for our people to ensure we can attract and retain people with the skills and experience to deliver the Charity's objectives. We aim to be competitive in the marketplace from which we draw our people and review this regularly through benchmarking exercises.

### Statement of Responsibilities of the Trustees

The Trustees (who are also directors of ReachOut Youth for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

In so far as the trustees are aware:

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- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31<sup>st</sup> August 2025 was ten.

As part of our commitment to review our auditors after a period of time for good governance, after a careful and robust procurement process, Third Sector Accountancy have been appointed as our auditors for the next three years, taking over from Sayer Vincent LLP.

The Trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The Trustees' annual report has been approved by the Trustees on the 17<sup>th</sup> December 2025 and signed on their behalf by:



Simon Hepburn  
Chair of Trustees



Deepa Mistry  
Treasurer

# Independent auditor's report to the members of ReachOut Youth

## Opinion

We have audited the financial statements of ReachOut Youth (the charitable company for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# Independent auditor's report to the members of ReachOut Youth

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

# Independent auditor's report to the members of ReachOut Youth

## Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charitable company and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to pension legislation, tax legislation, employment legislation, health and safety legislation, and other legislation specific to the industry in which the charitable company operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the reporting requirements under the Charities SORP and FRS102, and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to:

- Posting manual journal entries to manipulate financial performance; and
- Management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

Compliance with laws and regulations:

- Discussions with management including consideration of known or suspected instances of non-compliance with relevant laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit;
- Review minutes of meetings for issues relating to non-compliance;
- Reviewing both the design and implementation of key policies, including safeguarding.

Material Fraud in the financial statements:

- Making enquiries of management and those charged with governance on whether they had any knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud;
- Addressing the risks of fraud through management override of controls by performing journal entry testing; and
- Challenging assumptions and judgments made by management, including reviewing management's recognition of income in line with FRS102 SORP.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Independent auditor's report to the members of ReachOut Youth

### Use of the audit report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Patrick Morrello (Senior Statutory Auditor)

For and on behalf of Third Sector Accountancy Limited, Statutory Auditor

Holyoake House

Hanover Street

Manchester

M60 0AS

Date 06 / 01 / 2026

ReachOut Youth  
Statement of Financial Activities  
for the year ended 31 August 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>
<b>Income from:</b>							
Donations and legacies	3	303,901	380,807	684,708	231,890	347,407	579,297
Charitable activities	4	261,005	-	261,005	339,867	-	339,867
Investments	5	1,711	-	1,711	2,507	-	2,507
<b>Total income</b>		<b>566,617</b>	<b>380,807</b>	<b>947,424</b>	<b>574,264</b>	<b>347,407</b>	<b>921,671</b>
<b>Expenditure on:</b>							
Raising funds	6	(373,906)	-	(373,906)	(285,663)	-	(285,663)
Charitable activities	6	(238,514)	(377,025)	(615,539)	(604,133)	(315,489)	(919,622)
<b>Total expenditure</b>		<b>(612,420)</b>	<b>(377,025)</b>	<b>(989,445)</b>	<b>(889,796)</b>	<b>(315,489)</b>	<b>(1,205,285)</b>
<b>Net income/(expenditure) for the year</b>	8	<b>(45,803)</b>	<b>3,782</b>	<b>(42,021)</b>	<b>(315,532)</b>	<b>31,918</b>	<b>(283,614)</b>
<b>Net movement in funds for the year</b>		<b>(45,803)</b>	<b>3,782</b>	<b>(42,021)</b>	<b>(315,532)</b>	<b>31,918</b>	<b>(283,614)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		164,167	31,918	196,085	479,699	-	479,699
<b>Total funds carried forward</b>		<b>118,364</b>	<b>35,700</b>	<b>154,064</b>	<b>164,167</b>	<b>31,918</b>	<b>196,085</b>

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

ReachOut Youth  
Company number 4604379

Balance sheet as at 31 August 2025

	Note	2025	2024
		£	£
<b>Fixed assets</b>			
Tangible assets	13	2,128	3,192
<b>Current assets</b>			
Debtors	12	52,691	95,862
Cash at bank and in hand	14	155,509	197,691
<b>Total current assets</b>		<b>208,200</b>	<b>293,553</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	15	(56,264)	(100,660)
<b>Net current assets</b>		<b>151,936</b>	<b>192,893</b>
<b>Net assets</b>		<b>154,064</b>	<b>196,085</b>
<b>The funds of the charity:</b>			
Unrestricted income funds	17	118,364	164,167
Restricted funds	16	35,700	31,918
<b>Total charity funds</b>		<b>154,064</b>	<b>196,085</b>

The notes on pages 24 to 38 form part of these accounts.

Approved by the trustees on

*Simon Hepburn*

Professor Simon Hepburn (Trustee)

and signed on their behalf by:



Deepa Mistry (Trustee)



# ReachOut Youth

## Statement of Cash Flows for the year ending 31 August 2025

	Note	2025 £	2024 £
<b>Cash used in operating activities</b>	20	<b>(43,893)</b>	<b>(343,368)</b>
<i>Cash flows from investing activities:</i>			
Interest paid		-	(45)
Interest received		1,711	2,507
Purchase of tangible fixed assets	13	-	(4,011)
<b>Cash provided by/(used in) investing activities</b>		<b>1,711</b>	<b>(1,549)</b>
Decrease in cash and cash equivalents in the year		(42,182)	(344,917)
Cash and cash equivalents at the beginning of the year		197,691	542,608
<b>Cash and cash equivalents at the end of the year</b>		<b>155,509</b>	<b>197,691</b>

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a Basis of preparation**

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

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### **b Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Notes to the accounts for the year ended 31 August 2025 (continued)

**d Income**

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

**e Donated services and facilities**

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

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

**f Interest receivable**

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

Notes to the accounts for the year ended 31 August 2025 (continued)

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h Expenditure and irrecoverable VAT**

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

- Costs of raising funds comprise the costs incurred by the charitable company in inducing 3rd parties to make voluntary contributions to it, as well as the costs of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and activities undertaken to further the purpose of the charity and its associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

**i Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

**j Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Notes to the accounts for the year ended 31 August 2025 (continued)

**k Tangible fixed assets**

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a Reducing balance basis as follows:

Equipment	33% reducing balance
Fixtures	5% reducing balance

**l Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m Cash at bank and in hand**

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

**n Creditors and provisions**

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

Notes to the accounts for the year ended 31 August 2025 (continued)

**O Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**P Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The costs of the defined contribution scheme are included within support and governance costs .

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

ReachOut Youth

Notes to the accounts for the year ended 31 August 2025 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Donations	147,166	-	147,166	155,890	-	155,890
Grants	156,735	380,807	537,542	76,000	347,407	423,407
<b>Total</b>	303,901	380,807	684,708	231,890	347,407	579,297

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
School Funding	48,208	-	48,208	70,157	-	70,157
Corporate Income	212,797	-	212,797	269,710	-	269,710
<b>Total</b>	261,005	-	261,005	339,867	-	339,867

ReachOut Youth

Notes to the accounts for the year ended 31 August 2025 (continued)

**5 Investment income**

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Bank Interest	1,711	-	1,711	2,507	-	2,507
	<u>1,711</u>	<u>-</u>	<u>1,711</u>	<u>2,507</u>	<u>-</u>	<u>2,507</u>

**6 Analysis of expenditure**

	Charitable activities £	Cost of raising funds £	Total 2025 £	<i>Charitable activities</i> £	<i>Cost of raising funds</i> £	<i>Total 2024</i> £
Fundraising	-	35,891	35,891		42,588	42,588
Wages and salaries	310,283	161,056	471,339	520,794	230,331	751,125
Consultancy		17,250	17,250	-	-	-
Recruitment and other staff costs	-	-	-	-	11,429	11,429
Travel costs	-	1,262	1,262	-	1,085	1,085
Support costs (see note 7)	275,744	143,128	418,872	248,247	109,792	358,039
Governance costs (see note 7)	29,512	15,319	44,831	28,441	12,578	41,019
	<u>615,539</u>	<u>373,906</u>	<u>989,445</u>	<u>797,482</u>	<u>407,803</u>	<u>1,205,285</u>

**Expenditure split:**

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Total expenditure	<u>612,420</u>	<u>377,025</u>	<u>989,445</u>	<u>889,796</u>	<u>315,489</u>	<u>1,205,285</u>



ReachOut Youth

Notes to the accounts for the year ended 31 August 2025 (continued)

7 Analysis of governance and support costs

	Support £	Governance £	Total 2025 £	Support £	Governance £	Total 2024 £
Wages and salaries	207,856		207,856	161,171		161,171
Other personnel costs	19,928		19,928	17,379		17,379
Occupancy & Infrastructure	129,182		129,182	97,276		97,276
Financial & Banking	1,273		1,273	1,239		1,239
Marketing & Promotion	-		-	5,000		5,000
Technology & Communication	45,550		45,550	59,576		59,576
Travel & Miscellaneous	15,083		15,083	16,395		16,395
Professional & Advisory Services		44,831	44,831		41,019	41,019
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	418,872	44,831	463,703	358,036	41,019	399,055
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 August 2025 (continued)

**8 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2025	2024
	£	£
Depreciation	1,064	819
Auditor's remuneration - audit fees	7,000	12,620
Auditor's remuneration - accountancy fees	2,000	-
	<hr/>	<hr/>

**9 Staff costs**

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	599,276	811,091
Social security costs	64,736	66,757
Pension costs	11,230	17,062
Redundancy and termination costs	3,953	3,428
	<hr/>	<hr/>
	679,195	898,338
	<hr/>	<hr/>

**Allocated as follows:**

Cost of raising funds	161,056	230,331
Charitable activities	310,283	506,836
Support costs	207,856	161,171
Governance costs	-	-
	<hr/>	<hr/>
	679,195	898,338
	<hr/>	<hr/>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was 1 (2024: 1).

The average number of staff employed during the period was 64.25 (2024: 84.5).

The average full time equivalent number of staff employed during the period was 34 (2024: 34.5).

The key management personnel of the charity comprise the Head of Operations & Finance, Head of Programmes & Impact and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £220,807 (2024: £253,987).

**10 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties. In the prior year, the charity received a £750 gift from Edmond's Elder, where one of the charity's trustees is a founding director. This related to the entrance fee for participation in a charity football tournament, the Charity Cup.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

**11 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**12 Debtors**

	2025	2024
	£	£
Trade debtors	25,013	79,482
Other debtors	13,734	13,734
Prepayments and accrued income	13,944	2,646
	<hr/>	<hr/>
	52,691	95,862
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 August 2025 (continued)

**13 Fixed assets: tangible assets**

	Computer equipment	Total
<b>Cost</b>	£	£
At 1 September 2024	4,011	4,011
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 August 2025	4,011	4,011
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 September 2024	819	819
Charge for the year	1,064	1,064
Disposals	-	-
	<hr/>	<hr/>
At 31 August 2025	1,883	1,883
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 August 2025	2,128	2,128
	<hr/>	<hr/>
<i>At 31 August 2024</i>	<i>3,192</i>	<i>3,192</i>
	<hr/>	<hr/>

**14 Cash at bank and in hand**

	2025	2024
	£	£
Cash at bank and on hand	155,509	197,691
	<hr/>	<hr/>
	155,509	197,691
	<hr/>	<hr/>

**15 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	917	12,436
Other creditors and accruals	14,851	24,655
Deferred income	22,563	43,500
Net Wages	1,772	1,772
Taxation and social security costs	16,161	18,297
	<hr/>	<hr/>
	56,264	100,660
	<hr/>	<hr/>

ReachOut Youth

Notes to the accounts for the year ended 31 August 2025 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 September 2024	Income	Expenditure	Transfers	Balance at 31 August 2025
	£	£	£	£	£
Fidelity Foundation	27,490	20,360	(29,326)	-	18,524
Henry Smith Charity	3,830	60,000	(63,185)	-	645
Society of the Holy Child Jesus	-	10,000	(10,000)	-	-
Terra Firma Wellington	-	34,979	(34,979)	-	-
Management	-	50,000	(50,000)	-	-
ReachOut Club	-	114,979	(106,644)	-	8,335
ReachOut Academy	598	75,489	(75,391)	-	696
Bloomberg	-	15,000	(7,500)	-	7,500
Total	31,918	380,807	(377,025)	-	35,700
<b>Comparative period</b>					
	Balance at 1 September 2023	Income	Expenditure	Transfers	Balance at 31 August 2024
	£	£	£	£	£
Central Costs	-	210,484	(179,164)	-	31,320
ReachOut Club		53,600	(53,600)		-
ReachAcademy		79,878	(79,280)		598
Deloitte	-	3,445	(3,445)	-	-
Total	-	347,407	(315,489)	-	31,918

## Notes to the accounts for the year ended 31 August 2025 (continued)

## 16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
ReachOut Club	The funds for ReachOut Club are utilised to provide mentoring programmes to primary school children (year 5/6) through our partner schools.
ReachAcademy	The funds for ReachOut Academy are utilised to provide mentoring programmes to secondary school children (years 7 to 9) through our partner schools.
Bloomberg	A restricted grant to support programme delivery in London.
Fidelity Foundation	A restricted grant contributing to the costs of two support roles, enabling greater operational effectiveness.
Henry Smith Charity Society of the Holy Child Jesus	A grant towards the costs for our Head of Programmes & Impact.
Terra Firma	A grant to support the operating/core cost of ReachOut.
Wellington Management	A restricted grant to support programme delivery in Southwark. A restricted grant to support programme delivery in London.

Notes to the accounts for the year ended 31 August 2025 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 September 2024	Income	Expenditure	Transfers	As at 31 August 2025
	£	£	£	£	£
General fund	164,167	566,617	(612,420)	-	118,364
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	164,167	566,617	(612,420)	-	118,364
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

*Comparative period*

	Balance at 1 September 2023	Income	Expenditure	Transfers	As at 31 August 2024
	£	£	£	£	£
General fund	479,699	574,264	(889,796)	-	164,167
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	479,699	574,264	(889,796)	-	164,167
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**Name of**

**unrestricted fund**

**Description, nature and purposes of the fund**

General fund      The free reserves after allowing for all designated funds

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2025	2024
	£	£
Less than one year	106,128	86,688
One to five years	89,904	163,325
	<hr/>	<hr/>
	196,032	250,013
	<hr/>	<hr/>

## Notes to the accounts for the year ended 31 August 2025 (continued)

**19 Analysis of net assets between funds**

	General fund £	Restricted funds £	Total 2025 £
Tangible fixed assets	2,128	-	2,128
Net current assets/(liabilities)	116,236	35,700	151,936
	<hr/>	<hr/>	<hr/>
Total	118,364	35,700	154,064
	<hr/>	<hr/>	<hr/>
<b>Comparative period</b>			
	General funds £	Restricted funds £	151,936 £
Tangible fixed assets	3,192	-	3,192
Net current assets/(liabilities)	160,975	164,167	192,893
	<hr/>	<hr/>	<hr/>
Total	164,167	164,167	196,085
	<hr/>	<hr/>	<hr/>

**20 Reconciliation of net movement in funds to net cash flow from operating activities**

	2025 £	2024 £
<b>Net income/(expenditure) for the year</b>	(42,021)	(283,614)
<b>Adjustments for:</b>		
Depreciation charge	1,064	819
Dividends, interest and rents from investments	(1,711)	(2,507)
Interest Paid	-	45
Decrease/(increase) in debtors	43,171	(394)
Increase/(decrease) in creditors	(44,396)	(57,717)
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating activities</b>	(43,893)	(343,368)
	<hr/>	<hr/>