

CHARITY REGISTRATION NUMBER: 1131576
COMPANY REGISTRATION NUMBER: 6996356



Torch Help Hub

Trustees' Annual Report and Financial Statements

Period from 1/1/2024 to 31/12/2024

Directors Statement

The Directors present their report and the financial statements, which have been independently examined, for the period to 31/12/2024.

Torch Help Hub (the "Charity"), previously known as Transform Reading (the name was changed on 17/10/2023 but for operational reasons the changeover into public use happened on 01/01/2024), also previously Reading Christian Network (the name was changed on 12/09/2019), was incorporated on 20/08/2009 and registered with the Charity Commission on the same day.

The registered address of the charity is:
Greyfriars Christian Centre, 64 Friar St, Reading, RG1 1EH.

Objectives and Activities

The Charity's Objects

To advance the Christian Faith in accordance with the Statement of Beliefs, in Reading and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity;

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life; and

To relieve the needs of persons who are in need due to age, sickness or financial hardship in such parts of, the UK and the world as the Trustees may from time-to-time think fit.

The Charities Main Activities

To achieve the Objects, we offer a wide range of free personal and practical help as well as signposting to other organisations that we work in partnership within our town as we seek to love our neighbours as Jesus commands.

In the year 2024, we continued to serve clients based in Reading, who were coming from a wide range of backgrounds, with a higher percentage from the more deprived areas in South and West Reading. In addition, we obtained funding and planned to extend our work to Parish Nursing, targeted to commence in Q1 2025.

Public Benefit

The Trustees have had regard to the aims of the Charitable Company in planning the events and activities for this period and are mindful of the guidance and reporting requirements in relation to their public benefit.

Torch published their 2024 Impact statement which can be seen here: [Torch-Impact-Report-2024.pdf](#)

Contribution by Volunteers

We are grateful for the support of our volunteers who undertake the prime mission of the charity and help people at their point of need. In 2024 we had an average of 85 volunteers from 24 churches across Reading who contributed over 7000 hours of free time to support our clients.

Volunteers were involved in the following areas of the charity's work:

- Trustees
- Coordinators
- Safeguarding Team
- Volunteers meeting clients.
- Volunteers helping with support roles such as administration, client surveys and volunteer management.

The Trustees would like to express our thanks to all of those who volunteer and give their time freely to the Charity – the Charity could not maintain its current level of activity without them.

Achievements and Performance

The 2024 Impact statement ([Torch-Impact-Report-2024.pdf](#)) outlines the main achievements and progress of the charity. Highlights in the last year were:

- 10% increase in annual referrals to 517 requests (330 unique families/individuals)
- Top 4: DIY, Rubbish Removal, Driving Clients and Gardening
- Overall response rate improved from 67% to 76%
- Similar number of requests (but small % reduction) completed by volunteers
- Rise in Church and charity onward referrals
- 33% are returning clients
- 2-3 people helped/benefitted from each referral
- 4% less people declined
- More people signposted to Kingdom charities
- Size of the Volunteering group is stable
- RBC social services were the biggest sources of direct and indirect referrals
- Approx 85% of referrals from Reading, 7.5% West Berks and 7.5% Wokingham

Financial Review

Financial Results

Results for the period are set out at the end of this document.

The charity maintained positive balances of funds at the year end, with an ordinary net income of about £10,753 over the year. This was mainly due to the grants and donations for the Parish Nurse project.

As of 31 December 2024, the net assets stood at £42,013, comprising cash at bank of £42,029, accruals of £3,563 and fixed assets of £3,547.

The Trustees are aware that they need to make concerted efforts to encourage both churches and individuals to give regularly to the charity. The Charity is reliant on donations from individuals, churches and other organisations and we take this opportunity to thank each of our donors for their continued support.

The accounts have been prepared in accordance with the special provisions applicable to company's subject to the small companies' regime and with the financial reporting standard applicable in the UK and Republic of Ireland (FRS102), (effective 1st January 2015).

Reserves Policy

The trustees have considered the minimum reserves appropriate to the level of activity of the charity to be two months' cover of running costs, equivalent to approximately £6,400.

As at the year end, the general reserve stood at £19,828, sufficient to cover 6 months of operating expenses. There was also restricted funding of over £22,185 to support the parish nursing project.

There was no fund materially in deficit at the end of the year.

Sources of Funding

In 2024, the principal sources of funding were regular contributions from partner churches and Christian charities, as well as donations from individuals to support the day-to-day operation. The charity also received grants and donations specifically for the parish nurse project.

Structure, Governance and Management

During the period 01/01/2024 to 31/12/2024 the following were the Directors of the Company (who are also the Trustees for the purposes of the Charities Act):

Jon Salmon, Chair from 01/01/2024
Neville Hollands
John Davies
Dan Dwelly (from 11/9/24)
Pads Dolphin (up to 31/8/24)

The company's governing document is its Memorandum and Articles of Association. The number of trustees may not be fewer than three and may be more. All trustees must declare their belief in and allegiance to the Statement of Beliefs set out in the Trust Deed. The appointment and removal of trustees' vests in the existing trustees.

Prospective trustees are typically invited to observe a trustees' meetings and invited to ask questions of the existing trustees and management to familiarise themselves with the organisation. They also have their statutory duty as a trustee explained to them.

The trustees typically restrict themselves to consideration of strategic matters, for example partnerships with other charities and the approval of the budget and quarterly accounts. The day to day running of the Charity is delegated by the Trustees to the Operations Team. Members of the Operations Team may attend Trustees meetings, but this does not make them necessarily a director or a Trustee.

The trustees delegate the day-to-day operations of the charity to Mark Oliver who is the Operations Director.

The Directors would like to acknowledge the considerable work undertaken by Sandra Koo as Treasurer during the year.

Risk Management

The trustees have continued the ongoing exercise of identifying on a timely basis the major risks to which the charity is exposed. Each of these risks has been reviewed and where necessary systems have been or are being put in place to mitigate those risks.

This year, the charity did not face any financial risk from financial investments or defined benefit pension scheme, as it did not have any of these.

Regarding the risk of financial losses arising from dishonest activities or negligence on the part of Trustees, employees or volunteers, the Trustees consider that internal controls already in place provide reasonable assurance. Additionally, there was insurance cover for the operations and activities of the charity.

Advisors

The Directors are grateful to the following for their support throughout the period:

- Metro Bank
- Rachel Belshaw Independent Examiner

Torch held two Advisor Meeting where the Trustees invited the Torch Operations team, Coordinators and external parties to contribute to their thinking. The external parties who attended were:

Type of adviser	Name	Organization
External party	Steve and Anita Prince	Transform Reading
External party	Clarie Lewis	Christian Community Action
External party	Dr. Amit Sharma	Brookside Group Practice
Volunteer	Nigel Walter	Retired

Future plans

- To continue to develop a Reading-wide network of Help Hubs under one umbrella in as many areas of Reading as possible to serve all the communities in Reading to share the love of Jesus with those need right across the town.
- To foster partnership working with other key Christian charities within Reading such as Mustard Tree, CCA, Readifood, and others listed on TR's website to encourage volunteering.
- To develop a new neighbourhood Parish Nursing Service in Coley Park and Southcote
- To explore the possibility of expanding in to more of Wokingham Borough
- To explore expanding the Operations team to recruit a Lead Coordinator
- To explore acquiring a new CRM for referral and volunteer management
- Further communication of our vision through development of the website and other digital communications.
- Support to Church and Charity Leaders' networking events to strengthen vision, motivation and collaboration.
- Continued prayer for Christians across Reading with a growing network of Christians and churches.
- Running events and training to support volunteers and engage with more churches.
- Reaching out to develop a network of relationships with referral partners.

Other projects and activities will arise during the year which we will review in the light of our Aim and Vision, and our prayer is that we will continue to see transformation of individuals' lives and communities of people as we serve and proclaim the Good News of Jesus.

The trustees have carefully considered each new activity and to date have been satisfied that the new activities are consistent with and are supported by the charity's objects.

Related Party Transactions

There were no transactions with related parties during the period.

Statement of Trustees' responsibilities

Company Law and Charity Law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

Appointment of Independent Examiner

Rachel Belshaw has expressed her willingness to act as Independent Examiner and a proposal for her appointment was agreed by the Trustees.

Small Company Exemptions

The Director's Report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

This Report has been approved by the trustees.

Declarations

This report was approved by the Trustees and Directors on 14 May 2025 and signed on their behalf by:



Jon Salmon
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TORCH HELP HUB (CHARITY NUMBER 1131576)

I report to the trustees on my examination of the accounts for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Signed *Rachel Belshaw*

Date: *15/05/2025*

Rachel Belshaw MA ACA CTA
Hill Top Accounting Ltd, Hill Cottage, Church Lane, Ufton Nervet, RG7 4HQ

Statement of financial activities (including summary income and expenditure account)

			2024	2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income from:	2			
Donations and legacies		16,637	23,423	40,060
Charitable activities		-	-	7,602
Other trading activities		-	-	-
Investments		-	-	-
Total income		16,637	23,423	40,060
Expenditure on:	4			
Raising funds		-	-	-
Charitable activities		28,069	1,238	29,307
Other		-	-	-
Total expenditure		28,069	1,238	29,307
Net income/(expenditure)		(11,432)	22,185	10,753
Extraordinary items	5	11,548	-	11,548
Transfers between funds		-	-	-
Net movement in funds		116	22,185	22,301
Reconciliation of funds:				
Total funds brought forward		19,712	-	19,712
Total funds carried forward		19,828	22,185	42,013

Balance sheet

				2024	2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Fixed assets					
Tangible assets	7	3,547	-	3,547	-
<i>Total fixed assets</i>		3,547	-	3,547	-
Current assets					
Cash at bank and in hand	9	19,844	22,185	42,029	21,014
<i>Total current assets</i>		19,844	22,185	42,029	21,014
Creditors: falling due within one year	10	3,563	-	3,563	1,302
Net current assets		16,281	22,185	38,466	19,712
Total net assets		19,828	22,185	42,013	19,712
Funds of charity	11				
Restricted funds			22,185	1,064	22,185
Unrestricted funds		19,828		19,828	18,648
Total funds		19,828	22,185	42,013	19,712

For the year ending 31 December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Trustees and Directors on 14 May 2025 and signed on their behalf by:



Jon Salmon (Chair)

Notes to the accounts

1. Accounting policies

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

- 1.1. **Basis of preparation** - These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with:
 - the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.
 - the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
 - the Charities Act 2011.
- 1.2. **Reporting currency** – The accounts are prepared in sterling which is the functional currency of the Charity. Monetary amounts in these accounts are rounded to the nearest GBP (£).
- 1.3. **Going concern** – The Charity has a reasonable expectation that it will continue in operational existence for the foreseeable future. These accounts are therefore prepared on a going concern basis.
- 1.4. **Recognition of income** - These are included in the Statement of Financial Activities (SoFA) when:
 - the charity becomes entitled to the resources.
 - it is more likely than not that the trustees will receive the resources; and
 - the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- 1.5. **Expenditures and liabilities** - Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Support costs, where applicable, are allocated based on resources used. An analysis of the allocation is provided in note 4 to the accounts.

- 1.6. Tangible fixed assets of £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight-line basis as follows:
- Computer equipment — three years
 - Office equipment and furniture – five years
- 1.7. Funding 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 and grants which the donor has specified are to be solely used for particular areas of the Charity's work or for specific services.
- 1.8. Taxation - The charitable company is exempt from corporate tax on its charitable activities.

2. Analysis of income

			2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total year
	£	£	£	£
Income from donations and legacies:				
Donation and grant income	16,637	23,423	40,060	12,150
Income from charitable activities	-	-	-	7,602
Total	16,637	23,423	40,060	19,752

In 2023, restricted funds of £7,602 were raised from charitable activities, which were only used for those activities.

3. Donated goods, facilities and services

There was no donated goods or facilities to the Charity in 2024 and 2023. Unpaid volunteers provided support to fulfil client requests throughout the current year. They also provided support on managing the charity and events, as well as general office administration.

4. Analysis of expenditure

					2024	2023
	Raising funds £	Charitable activities £	Other – governance costs £	Other – support costs £	Total £	Total £
Unrestricted						
Hardship expenses for clients	-	1,046	-	-	1,046	-
Staff and volunteer related costs	-	15,082	-	-	15,082	4,601
Other operating expenditures	-	11,741	-	-	11,741	4,756
Independent examiner's fee	-	-	200	-	200	-
Donation	-	-	-	-	-	3,900
Torch Designated	-	-	-	-	-	20,000
		27,869	200	-	28,069	33,257
Restricted						
Staff costs	-	952	-	-	952	-
Other operating expenditures	-	286	-	-	286	308
Street Pastors related	-	-	-	-	-	25,604
First Stop related	-	-	-	-	-	37,160
	-	1,238	-	-	1,238	63,072
Total	-	29,107	200	-	29,307	96,329

5. Extraordinary items

	2024	2023
	£	£
<ul style="list-style-type: none"> As reported in the Annual Return of the charity, in 2023, the directors of Transform Reading (TR) made the decision to incorporate the new and rapidly developing work of a network of Help Hubs across the town known as 'Torch Help Hub' (THH) into TR and to make this the primary focus of the charity from 1st January 2024. As part of this change the name of the charity was changed accordingly in 2023. 	(19,712)	-
<p>TR has continued as a prayer and unity movement but no longer has the status of being a charity. In recognition of their status and ongoing function the net assets of TR as of 31st December 2023, amounting to £19,712, were donated to TR as a gift.</p>		
<ul style="list-style-type: none"> On 1st January 2024 THH received an unrestricted gift of £31,260 from the charity CityLife Community Projects, which represented the accumulated net receipts in the prior years of THH's operations as part of a project of the charity. 	31,260	-
Total	11,548	-

6. Staff costs and pension

	2024	2023
	£	£
Salaries and wages	14,331	-
Social security costs (Employer's NI contributions)	128	-
Pension costs (defined contribution scheme)	251	-
Total	14,710	-
Average full-time equivalent headcount in the year	0.8	-

None of the staff members received benefits of more than £60,000. The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity amounted to £8,935 (2023: nil). For specific amounts paid to trustees, see note 8. There was no redundancy or ex-gratia payment made in 2024 and 2023.

For this year, the employees' contracts, payroll and pension scheme were under another charity that is not a related party, which received partial funding for the roles and charged THH the net amount. All employees had either left or TUPE'd across to THH as of 1 December 2024.

7. Tangible fixed assets

	Computer equipment	2024	2023
	£	Total £	Total £
Cost			
At 1 January	-	-	-
Additions in the year	5,320	5,320	-
At 31 December	5,320	5,320	-
Accumulated Depreciation			
At 1 January	-	-	-
Charge for the year	1,773	1,773	-
At 31 December	1,773	1,773	-
Net book value at 31 December	3,547	3,547	-

8. Transactions with trustees and related party

In 2024, none of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. Training cost of £60 was reimbursed to a trustee for fulfilling his duties. (2023: £4,601 was paid to a trustee (Steve Prince) as consultancy fee to promote and grow the charity. No expense was reimbursed to any trustees.)

9. Cash at bank and in hand

Cash at bank and in hand of £ 42,029 (2023: £21,014) represented current account balances held with a registered bank in UK.

10. Creditors and accruals

	2024	2023
	£	£
Accrued expenses	3,563	-
Other creditors	-	1,302
Total	3,563	1,302

11. Movements of Funds

Fund names	2024					Balances c/f £
	Balances b/f £	Income £	Expenditure £	Transfers £	Extra-ordinary item £	
Restricted						
Parish Nurse service	-	23,423	(1,238)	-	-	22,185
Subtotal	-	23,423	(1,238)	-	-	22,185
Unrestricted						
Designated - Hardship	-	-	(1,046)	2,000	-	954
General	19,712	16,637	(27,023)	(2,000)	11,548	18,874
Subtotal	19,712	16,637	(28,069)	-	11,548	19,828
Total Funds	19,712	40,060	(29,307)	-	11,548	42,013

Fund names	2023					Balances c/f £
	Balances b/f £	Income £	Expenditure £	Transfers £	Extra-ordinary item £	
Restricted						
Reading Street Pastors	20,621	4,984	(25,605)	-	-	-
First Stop	34,542	2,618	(37,160)	-	-	-
RFC Chaplaincy	350	-	(57)	-	-	293
10 Days of Prayer	1,021	-	(250)	-	-	771
	56,534	7,602	(63,072)	-	-	1,064
Unrestricted						
Designated - Torch	20,000	-	(20,000)	-	-	-
General	19,754	12,150	(13,256)	-	-	18,648
	39,754	12,150	(33,256)	-	-	18,648
Total Funds	96,288	19,752	(96,328)	-	-	19,712

None of the assets or liabilities were held in foreign currencies.