

Registered number: 06560779
Charity number: 1133656

APPS FOR GOOD
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

RPG Crouch Chapman LLP
Chartered Accountants & Statutory Auditor
40 Gracechurch Street
London
EC3V 0BT

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(A company limited by guarantee)

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APPS FOR GOOD**(A company limited by guarantee)****REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Trustees	Marc Abraham Mohima Ahmed Emma Darcy James Garnett Rebecca Garrod-Waters Mark Martin
Company registered number	06560779
Charity registered number	1133656
Registered office	c/o RPGCC 40 Gracechurch Street London EC3V 0BT
Company secretary	L Perkins
Chief executive officer	N Moore
Independent auditors	RPGCC Chartered Accountants and Registered Auditor London EC3V 0BT

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the audited financial statements of the charity for the year from 1 September 2024 to 31 August 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The company registered with the Charity Commission on 21st January 2010 and is also a company limited by guarantee. The company was established as CDI Europe Limited under the Memorandum and Articles dated 9th April 2008, as amended by special resolutions dated 8th January 2010 and 21st July 2011, 8th December 2015 and 20th June 2016. It was renamed to CDI Apps for Good on 24th September 2012 and then renamed Apps for Good on 21st September 2016.

Apps for Good promotes technology education among young people in the UK, in particular young people experiencing challenges and barriers to their success. Young people outside of the UK can also access our online content and our delivery partner CDI Portugal operates in schools in Portugal.

The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the objectives of the charity. This report sets out those objectives and describes how they have been met in the current year.

Trustees

The Trustees who were also directors of the company during the period were:

Ms Mohima Ahmed
Mr Marc Abraham
Ms Emma Darcy
Ms Rebecca Garrod-Waters
Mr Mark Martin MBE
Mr James Garnett
Ms Andrea Sinclair (resigned 28 September 2023)

The Trustees are elected to serve a term of three years in the General Meeting by the members of the company who are the guarantors. The Trustees convene at least four times a year in person or via conference call to discuss Apps for Good's strategies, projects, fundraising plan and financial status.

Members

The members of the company during the period were:

Ms Mohima Ahmed
Mr Marc Abraham
Mr Mark Martin MBE
Ms Emma Darcy
Mr James Garnett
Ms Rebecca Garrod-Waters

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Under the governance of the company implemented in October 2024, any person elected or appointed as a Trustee shall automatically become and remain a member in accordance with the Articles for so long as he or she serves as a Trustee. The Members are elected to serve a term of three years in the General Meeting by the existing members of the company.

Policies adopted for the induction and training of Trustees

As defined in the articles, trustees are elected for three years by the members of the company. Most trustees are already familiar with the work of the charity and their training involves briefing on their duties and liabilities. Additionally, new trustees receive an induction pack covering:

- The Duties of Charity Trustees;
- The Charity's Memorandum & Articles of Association, latest published annual report and accounts, financial projections and budgets, and project and programme plans and publications;
- Trustee details and staff structure;
- The Essential Trustee: What you need to know (Charity Commission).

The Trustees must sign a fit and proper declaration and willingness to act declaration.

Decision-making policies

Decisions are made in line with the Delegation of Authority set out in the Articles of Association. The Senior leadership of the company share proposals with the Trustees at regular meetings and they are approved or not at that time.

Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Pay policy for key management personnel

We have a formalised process for appointing new staff and for performance reviews and promotions. When advertising new roles, we undertake market research to benchmark our salaries against relevant industry standards. Each team member has a Roles and Responsibilities document, including percentage breakdown of time and quarterly objectives, which is reviewed and updated at quarterly reviews. Salaries are reviewed based on changes to responsibilities to ensure staff are appropriately and fairly remunerated for expanding job roles and increased seniority. We have an annual salary benchmarking review to provide transparency and ensure consistency across the team.

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The process for calculating key management remuneration is similar to that of the rest of the workforce with sufficient delegation of authority. We review industry practice for similar positions to benchmark the salaries accordingly. The Trustees approve salary levels and increases for the CEO and they in turn approve salary levels and increases for the rest of the key management team.

CHARITABLE OBJECTS AND ACTIVITIES

Policies and objectives

The company was incorporated on 9th April 2008 and activities commenced on 16th June 2008. Charitable status was achieved on 21st January 2010.

The principal objects of the company are to promote educational programs that expose young people to new information and communication technologies to facilitate digital and social inclusion and to raise public awareness of the Charity's objects introducing the Apps for Good model to the general public, as well as to institutions, foundations and potential partners in the UK and elsewhere.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

General Information

Apps for Good launched in 2010/11 with two Education Partners and 50 students as a pilot scheme in a community centre in Brixton and an all-girls state school in Tower Hamlets in London and has since grown to reach 30,000 young people annually in the United Kingdom.

As technology continues to transform the way we live and work, more young people need tech innovation skills to succeed in their future careers.

Schools are contending with a wealth of challenges including budget constraints, difficulties in recruiting and retaining teachers, and heavy workloads; yet they have an important role in delivering a computing curriculum that is relevant and engaging to learners.

We know that technology can help address big social challenges and is most successful when it's created by those with lived experience. That's why we are reaching young people among underrepresented groups and inspiring them to be part of a new, diverse generation of purposeful tech innovators.

We believe that all young people should have the opportunity to shape their future with technology. In our courses, students don't just learn how to code - they develop the skills to empower them to take action on the issues they care about most.

We work with schools to provide free computing courses to students, giving teachers ready-made education content, so young people from all backgrounds can develop their computing, digital literacy, and essential skills to change their world for the better.

Our Theory of Change:

Our Value Proposition:

1. **Maintain a strong organisational culture, guided by our values, with strong team morale.**
 - All team members to complete the staff survey twice a year, with a Net Promoter Score of at least 30
2. **Meet the 2024/25 fundraising target of £690,000**
 - Grow existing corporate partnerships & explore multi-year proposals

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

- Develop an updated pipeline of new corporate partners
 - Grow our pipeline of T&F partners and develop relationships and proposals for prospective funders
3. **Recruit and support MATs & schools to deliver all Apps for Good courses:**
Reach 33,500 young people from a total of 775 UK schools, 65% from challenging circumstances
- i. A minimum of 400 are ICC-delivering schools
 - ii. A minimum of 250 are ASA delivering schools
 - iii. A minimum of 25 are AI for Good delivering schools
4. **65% of respondents record improvements in computing skills, AND at least 5 essential skills**
- 5% of course-specific schools complete pre- and post-course student surveys
 - We conduct student interviews or focus groups with 8% of the course-specific schools

Review of 2024/25 Activities

The Trustees consider 2024/25 to be a successful year where Apps for Good has continued to make significant progress in achieving its long-term goal. Our courses reached over 30,000 young people from schools across the United Kingdom. We've also seen young people around the world take part in our courses, with our delivery partner CDI Portugal reaching 158 schools and 3,207 students.

Our new AI for Good course launched and proved very popular with schools across the UK. This year was one of remarkable progress and recognition for Apps for Good. Our Innovate for Climate Change course was a finalist for the MAT Awards, and our App for Social Action course was recognised as a finalist for a Teach Secondary, TeachCo Resource Award. We partnered with Chiltern Learning Trust to hold our Climate Change & Digital Innovation Summit 3.0, and our Senior Education Manager, Jodie, was nominated for a We Are The City Rising Star Award. We were also proud to have our courses accredited by the BSA CREST Awards. We launched a powerful new App for Social Action film and delivered our first-ever Career Series.

GOAL 1

Maintain a strong organisational culture, guided by our values, with strong team morale.

Achievements:

- Ended the year with a staff NPS score of 91 (Excellent).
- Successful hiring and onboarding of new team members.
- Annual review of the employee handbook and policies.
- Bi-annual culture check-ins with the CEO.
- We continue to work well remotely, with regular opportunities for team members to meet in person, whether this is in sub-teams or as a whole team.
- Various team members have used their training & development budget to undertake relevant training.

GOAL 2

Meet 2024/25 fundraising target of £690,000

Achievements:

- We raised a total of £607,393 income resulting in an operating deficit of (£11,707)
- Cash management remains healthy, closing the year with 7 months of reserves.
- Continued strong relationships with funders and partners.
- Regular meetings between the Fundraising & Partnerships team and the Senior Management team to explore new fundraising opportunities.

GOAL 3

Recruit and support MATs & schools to deliver all Apps for Good courses

Achievements:

- Reached over 30,000 young people from schools across the United Kingdom.
- Trialled and tested new ways of communicating with schools in challenging circumstances.
- Improved the educator user journey and website experience to improve engagement.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

- Continued to build and engage our community of Fellows.

GOAL 4

65% of respondents record improvements in computing skills, AND at least 5 essential skills

Achievements:

- 66% of surveyed students agreed that their essential skills had improved as a result of the course
- 100% of surveyed teachers observed improvements in essential skills among their students
- 61% of surveyed students reported increased confidence in their computing skills as a result of the course
- 100% of surveyed teachers observed improvements in at least one of the computing skills we asked about

Fundraising

During the financial period end August 2025, Apps for Good received funds from five main grants: Hg Foundation (£228,000); Ovo (£116,331); Bank of New York (£115,855); Spectris Foundation (£60,000); and Garfield Weston (£25,000), as well as voluntary income from various other organisations; please see Note 4 for details.

Looking forward: Deepening impact and innovation

The success of the 2024/25 academic year has positioned us for a year of ambitious innovation in 2025/26. This period will be marked by our focus on scaling and deepening our impact and ensuring organisational sustainability, all while celebrating a major milestone: Apps for Good's 15th Anniversary in late 2025.

We are committed to maintaining and expanding our reach, specifically targeting schools that serve underrepresented young people. This requires a multifaceted approach: actively recruiting and supporting MATs and schools across all our courses; enhancing our delivery through platform improvements that incorporate built-in data tracking and automation; and strengthening our ecosystem by collaborating with more delivery partners. Furthermore, we will build engagement with our community of educators and students to ensure a higher proportion of schools are delivering our curriculum with fidelity. Crucially, we will also look to the future by developing a new AI-centric course, created in collaboration with teachers and key stakeholders, ensuring our curriculum remains at the cutting edge of digital skills.

To sustain this ambitious growth, we must ensure organisational health. We are dedicated to maintaining a strong organisational culture that is guided by our values, supporting strong team morale, and ensuring we are fully resourced and aligned to our goals. Financial resilience is also key, and we will work to achieve our income target through a diverse range of fundraising streams to keep our courses free for all. Ultimately, we will remain impact-led and accountable to our Theory of Change, using robust data to continually drive a positive impact on both student and teacher outcomes.

In the year ahead, we look forward to working with new and existing partners who are pivotal to providing our courses free of charge to schools, as well as providing the industry engagement opportunities and inspirational role models that are so valuable to the young people at the heart of our work.

2025/26 Priorities

Our strategic priorities for 2025/26 are:

1. Maintain strong organisational culture, guided by our values with strong team morale and a fully resourced team, aligned to our goals
2. Reach our income target through a diverse range of fundraising streams
3. Collaborate with teachers and stakeholders to create a new AI-centric course
4. Maintain our reach through:

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

- a. Recruiting and supporting MATs & schools to deliver all Apps for Good courses
 - b. Targeted marketing & outreach
 - c. Improving platform with built-in data tracking, data collection & automation
 - d. Collaborating with more organisations in our ecosystems to help reach more underrepresented young people (e.g delivery partners)
5. Build engagement with our community of educators and students to ensure a higher proportion of schools are delivering with fidelity
6. Remain impact-led and accountable to our Theory of Change, to drive a positive impact on student and teacher outcomes.

FINANCIAL REVIEW

Going Concern

Going into 2025/26, the work we do remains vital, with the cost of living crisis disproportionately impacting disadvantaged young people and widening the skills and opportunity gap even further. We maintain significant strengths in the market, which include our new course content; educator and funder relationships, reach to young people in need; team expertise; and our ability to innovate.

Apps for Good finished 2024/25 in a strong financial position with significant reserves. We will use 2025/26 to invest in our strategic priorities

Financial Performance

During the financial period end August 2025, Apps for Good reported net outgoing resources for the year of (£11,707) compared to 2024, which reported £54,160 net incoming resources.

Total Income for 2024/25 was £607,393 compared to 2023/24 £735,733.

Total expenditure for 2025 was at a lower level to the previous year (£619,094) compared to 2024 (£681,573).

The accounts hold a value for Pension for the August 2025 payroll which was then paid to our pension provider in September 2025.

Fundraising Policy

Apps for Good has an ambitious strategy to help young people change their world through technology. To deliver this strategy, we need funds. Raising funds does not drive the work of Apps for Good, but it enables us to deliver our work. We are honest and act with integrity in all our fundraising. We aim to build mutually beneficial partnerships that provide real impact for young people. We conform to recognised industry practices and always enter discussions by way of writing proposals and having signed contracts by both parties. We have never received a complaint regarding our fundraising. We do not currently target the general public for fundraising and are never unreasonably intrusive or contact parties persistently. Organisations willingly provide funds to our mission in the spirit of a charitable donation, and we work with them to ensure that we can use their expertise, skills and resources to further our impact and support our beneficiaries. We also have a Responsible Fundraising Policy that is reviewed by Trustees; this outlines the organisations that we would, and would not, take funding from and the policy to follow if a member of staff is unsure.

Reserves Policy

Procedures are in place to monitor the finances and ensure that the Charity retains adequate reserves to meet its commitments. The reserves policy is to ensure that sufficient funds are available to cover between 5 to 8 months' salary and running costs. At the year-end our reserves were £411,525 which amounted to seven months' reserves. The Trustees are satisfied the reserves are within the policy.

Risk Management

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The trustees confirm that they have identified and reviewed the major risks to which the charity is exposed and have established systems to mitigate those risks. Specifically, they include:

- Operating sustainably and adapting to changes faced by schools and the wider education space due to ongoing political and economic uncertainties.
- Operating sustainably within a crowded education space and with increasingly divergent curriculums and government policies across the UK
- Supporting and managing a distributed team, ensuring collaboration and shared culture, mission, and values, whilst managing workload and encouraging a work/life balance
- Sustaining and scaling of operational model to deliver impact on a diverse group of young people with a lean operational structure.
- Regular monitoring of short term cashflow and long-term funding of the charity

Members' liability

The Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, RPG Crouch Chapman LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
James Garnett
Trustee
Date: 06/03/26

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF APPS FOR GOOD

Opinion

We have audited the financial statements of Apps for Good (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, 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 its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 Trustees' 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 Trustees with respect to going concern are described in the relevant sections of this report.

In our evaluation of the trustee's conclusions, we considered the risks associated with the charity's business model, including the effects arising from macroeconomic uncertainties and analysed how those risks might affect the charity's financial resources or ability to continue operation over the period of twelve months from the date when the financial statements are authorised for issue. In accordance with the above, we have nothing to report in these respects. However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditors report is not a guarantee that the charity will continue in operation.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF APPS FOR GOOD (CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Capability of the audit to detect irregularities including fraud

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates and considered the risk of acts by the charity which were contrary to applicable laws and regulations including fraud. These included, but were not limited to, compliance with Companies Act 2006, the Charities Act 2011 and FRS 102.

We designed audit procedures to respond to the risk, recognising that 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.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation
- enquiries of management
- review of minutes of board meetings throughout the period; and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF APPS FOR GOOD (CONTINUED)

Opinion on other matters perscribed by the Companies Act 2006

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

- The information given in the Trustees' report, which includes the Directors report prepared for the purposes of company law, is consistent with the financial statement and;
- the Directors report included within the Trustees report has been prepared in accordance with applicable legal requirements

Matters in which we are required to report by exception

In the light of the knowledge and understanding of the Association and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's 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 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, the Trustees (who are also the 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.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF APPS FOR GOOD (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditors' 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 above.

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. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 3 of Part 16 the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy Tyrell (Senior Statutory Auditor)

RPGCC

Chartered Accountants and Registered Auditor

London

EC3V 0BT

Date: 06/03/2026

RPG Crouch Chapman LLP are eligible to act as Auditors in terms of section 1212 of the Companies Act 2006.

APPS FOR GOOD**(A company limited by guarantee)****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	254,944	344,331	599,275	728,847
Investments	5	8,118	-	8,118	6,886
Total income		263,062	344,331	607,393	735,733
Expenditure on:					
Raising funds	7	24,570	30,790	55,360	75,869
Charitable activities	8	250,193	313,541	563,734	605,704
Total expenditure		274,763	344,331	619,094	681,573
Net movement in funds		(11,701)	-	(11,701)	54,160
Reconciliation of funds:					
Total funds brought forward		423,227	-	423,227	369,067
Net movement in funds		(11,701)	-	(11,701)	54,160
Total funds carried forward		411,526	-	411,526	423,227

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

The notes on pages 17 to 30 form part of these financial statements.

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REGISTERED NUMBER: 06560779

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	28,259	72,347
Cash at bank and in hand		477,559	421,269
		<u>505,818</u>	<u>493,616</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(94,292)	(70,389)
Net current assets		<u>411,526</u>	<u>423,227</u>
Total net assets		<u><u>411,526</u></u>	<u><u>423,227</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	411,526	423,227
Total funds		<u><u>411,526</u></u>	<u><u>423,227</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 145 of the Charities Act 2011.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
James Garnett
Trustee
Date: 06/03/26

The notes on pages 17 to 30 form part of these financial statements.

APPS FOR GOOD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	48,172	58,390
Cash flows from investing activities		
Dividends, interests and rents from investments	8,118	6,886
Net cash provided by investing activities	8,118	6,886
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	56,290	65,276
Cash and cash equivalents at the beginning of the year	421,269	355,993
Cash and cash equivalents at the end of the year	477,559	421,269

The notes on pages 17 to 30 form part of these financial statements

APPS FOR GOOD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

The Charity is a private company limited by guarantee registered in England and Wales, company number 06560779. Its registered office address is c/o RPGCC, 40 Gracechurch Street, London, EC3V 0BT.

The principal activity of the charity continued to be that of promoting educational programs that expose young people to new information and communication technologies.

The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The financial statements have been prepared in GBP and all amounts have been rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Apps for Good meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The accounts have been prepared on the going concern basis as the trustees are of the opinion that there are no factors that threaten the charity's going concern for at least the next 12 months, beginning with the date on which these accounts have been approved.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it 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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

APPS FOR GOOD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 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 institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

APPS FOR GOOD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.10 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.

2.11 Pensions

The charity is a member of a pension arrangement with People's Pension Trust and contributions are charged to the Statement of Financial Activity as paid.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

APPS FOR GOOD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

3. Critical accounting estimates and areas of judgment

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The charity's only accounting estimate is the accruals, which the trustees consider to be insignificant.

Critical areas of judgment:

The trustees apply their judgement when deferring income. Deferral of grant income is in line with the requirements of the Charities SORP. The trustees are of the opinion that the deferral of income is of relatively low risk.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	11,672	-	11,672	755
Grants	243,272	344,331	587,603	728,092
	<u>254,944</u>	<u>344,331</u>	<u>599,275</u>	<u>728,847</u>
	<u>357,867</u>	<u>370,980</u>	<u>728,847</u>	
Total 2024				

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest	8,118	8,118	6,886
	<u>6,886</u>	<u>6,886</u>	
Total 2024			

APPS FOR GOOD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

6. Governance costs

	2025	2024
	£	£
Audit & Accountancy	9,745	8,759
Travel	-	158
	9,745	8,917

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Travel	1,086	1,361	2,447	2,509
Staff related costs (non-payroll)	-	-	-	1,625
Wages and salaries	21,005	26,323	47,328	64,595
NI	2,258	2,829	5,087	6,508
Pension costs	221	277	498	632
	24,570	30,790	55,360	75,869
<i>Total 2024</i>	36,816	39,053	75,869	

APPS FOR GOOD**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025****8. Analysis of expenditure on charitable activities****Summary by fund type**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Communications	58,388	73,172	131,560	123,883
Core Costs	49,201	61,661	110,862	116,567
Education & Engagement	53,583	67,149	120,732	122,140
Impact	38,864	48,704	87,568	29,800
Leadership	36,998	46,365	83,363	107,691
Partner Training & Support	-	-	-	65,685
Platform Development	13,159	16,490	29,649	39,938
	250,193	313,541	563,734	605,704
<i>Total 2024</i>	<i>273,777</i>	<i>331,927</i>	<i>605,704</i>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Communications	131,560	-	131,560	123,883
Core Costs	29,584	81,278	110,862	116,567
Education & Engagement	120,732	-	120,732	122,140
Impact	87,568	-	87,568	29,800
Leadership	62,757	20,606	83,363	107,691
Partner Training & Support	-	-	-	65,685
Platform Development	29,649	-	29,649	39,938
	461,850	101,884	563,734	605,704
<i>Total 2024</i>	<i>510,068</i>	<i>95,636</i>	<i>605,704</i>	

APPS FOR GOOD

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Communi- cations 2025 £	Core Costs 2025 £	Education & Engage- ment 2025 £	Impact 2025 £	Leadership 2025 £
Staff costs	106,915	25,245	114,630	36,933	61,818
Travel	3,451	4,339	6,102	972	939
Development	18,713	-	-	49,663	-
Event Costs	2,481	-	-	-	-
Staff-related costs (non-payroll)	-	-	-	-	-
	<u>131,560</u>	<u>29,584</u>	<u>120,732</u>	<u>87,568</u>	<u>62,757</u>
<i>Total 2024</i>	<u>123,883</u>	<u>47,388</u>	<u>122,140</u>	<u>29,800</u>	<u>81,234</u>

	Partner Training & Support 2025 £	Platform Develop- ment 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	-	-	345,541	384,239
Travel	-	-	15,803	20,005
Development	-	29,649	98,025	102,482
Event Costs	-	-	2,481	2,463
Staff-related costs (non-payroll)	-	-	-	879
	<u>-</u>	<u>29,649</u>	<u>461,850</u>	<u>510,068</u>
<i>Total 2024</i>	<u>65,685</u>	<u>39,938</u>	<u>510,068</u>	

APPS FOR GOOD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Core Costs 2025 £	Leadership 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	41,838	20,606	62,444	44,699
Travel	-	-	-	-
Accountancy	9,218	-	9,218	12,273
Bank Charges	359	-	359	381
Insurance	7,032	-	7,032	7,367
PPS	657	-	657	1,066
Rent & Rates	5,879	-	5,879	2,881
Small Office Equipment	2,332	-	2,332	3,659
Phone & Internet	5,355	-	5,355	8,677
Staff-related costs (non-payroll)	8,608	-	8,608	14,633
	<u>81,278</u>	<u>20,606</u>	<u>101,884</u>	<u>95,636</u>
<i>Total 2024</i>	<u>69,179</u>	<u>26,457</u>	<u>95,636</u>	

10. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,500	8,100

11. Staff costs

	2025 £	2024 £
Wages and salaries	409,604	453,908
Social security costs	41,770	37,438
Contribution to defined contribution pension schemes	9,524	9,327
	<u>460,898</u>	<u>500,673</u>

Included in Staff Costs are redundancy payments of nil (2024: £7,062).

APPS FOR GOOD**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025****11. Staff costs (continued)**

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Directors	6	6
Staff	11	12
	17	18

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

	2025 No.	2024 No.
In the band £70,001 - £80,000	1	1

Key management comprises the Chief Executive Officer, the Chief Operating Officer and the Company Secretary. The aggregate remuneration of key management during the year amounted to £133,798 (2024: £147,321).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	20,000	70,000
Prepayments and accrued income	8,259	2,347
	28,259	72,347

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	7,414	352
Other creditors	1,778	2,212
Accruals and deferred income	85,100	67,825

APPS FOR GOOD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

14. Creditors: Amounts falling due within one year (continued)

	2025 £	2024 £
	<u>94,292</u>	<u>70,389</u>
	<u>2025 £</u>	<u>2024 £</u>
Deferred income at 1 September 2024	58,500	-
Resources deferred during the year	75,500	58,500
Amounts released from previous periods	(58,500)	-
	<u>75,500</u>	<u>58,500</u>

(A company limited by guarantee)

15. Statement of funds

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Unrestricted funds				
General Funds - all funds	423,227	263,062	(274,763)	411,526
	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Restricted funds				
Ovo	-	116,331	(116,331)	-
HG Foundation	-	228,000	(228,000)	-
	-	344,331	(344,331)	-
Total of funds	423,227	607,393	(619,094)	411,526

APPS FOR GOOD**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025****15. Statement of funds (continued)****Statement of funds - prior year**

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
Unrestricted funds				
General Funds - all funds	369,067	364,753	(310,593)	423,227
	<hr/>	<hr/>	<hr/>	<hr/>
	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
Restricted funds				
Ovo	-	114,480	(114,480)	-
HG Foundation	-	236,500	(236,500)	-
PA Foundation	-	20,000	(20,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	370,980	(370,980)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	369,067	735,733	(681,573)	423,227
	<hr/>	<hr/>	<hr/>	<hr/>

Ovo

Ovo support our Innovate for Climate Change course with a three-year grant agreement.

Hg Foundation

Funding is to support the roll out and growth of our App for Social Action course. A three-year grant agreement for us to review and improve the ASA course materials, market to our target schools, provide training and support to teachers, grow our reach and increase our impact.

PA Foundation

Funding was to support the pilot of our new course AI for Good. The fund was intended for us to trial the new course in 8 schools, providing training for 12 teachers and reaching 360 young people. Following the trial, take feedback from the schools, update and review the content based on feedback, prior to launching the course in the 2024/25b academic year.

APPS FOR GOOD**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025****16. Analysis of net assets between funds****Analysis of net assets between funds - current year**

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	505,818	505,818
Creditors due within one year	(94,292)	(94,292)
Total	411,526	411,526

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	435,116	58,500	493,616
Creditors due within one year	(11,889)	(58,500)	(70,389)
Total	423,227	-	423,227

17. Related party transactions

There were no transactions with related parties during the year, or the previous year.

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(11,701)	54,160
Adjustments for:		
Interest Income	(8,118)	(6,886)
Decrease/(increase) in debtors	44,088	(49,515)
Increase in creditors	23,903	60,631
Net cash provided by operating activities	48,172	58,390

APPS FOR GOOD**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025****19. Analysis of cash and cash equivalents**

	2025	2024
	£	£
Cash in hand	477,559	421,269
Total cash and cash equivalents	477,559	421,269

20. Analysis of changes in net debt

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash at bank and in hand	421,269	56,290	477,559
	421,269	56,290	477,559