

Double the difference



The Big Give Trust Ltd.
Report of the Trustees and Financial Statements
for the Financial Year ended 30 June 2025

biggive.org

BigGive

Report of the Trustees

Reference and administrative information

Registered Company Number	07273065
Country of incorporation	United Kingdom
Registered Charity Number	1136547
Country of registration	England and Wales

Registered office and operational address

Dragon Court, 27-29 Macklin St, London, WC2B 5LX

Trustees

Mr James A Reed CBE, CCMI, FCIPD, MBA, MA – Chairman and CEO of Reed Group

Ms Isabel J Kelly BA – Founder & Principal Consultant at Profit with Purpose

Mrs Lisa F Reed MA, BA – Associate Editor at The Observer New Review

Mrs Nicola J Reed MFA, PGCE, BFA – Artist and Founder of Beeble

Mr Timothy L Crowther ACMA, BA – Chief Financial Officer at Reed Group

Mr Charles D Harman MA – former Vice Chairman of J.P.Morgan Cazenove, Member of Council of the University of Oxford

Ms Julie Hoegh, PhD, MA, BSc – Head of Sustainability at Garden Studios

Mr Richard A Reed LLB, MA – Indexing Specialist at RIBA (resigned 1 January 2025).

Key management personnel

Alex Day MA, BA - Managing Director

Dominique Standing MSc, BA - Chief Operating officer

Bankers

Coutts & Co

440 Strand, London, WC2R OQS

Auditors

Sayer Vincent LLP

Chartered Accountants and Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Introduction

The Trustees of The Big Give Trust Limited ("Big Give", the "Charity"), who are also directors of the Charity for the purposes of the Companies Act 2006, are pleased to present their report with the financial statements of the Charity for the year ended 30 June 2025.

Reference and administrative information set out on page one forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

About Big Give

Founded by philanthropist Sir Alec Reed in 2007, Big Give transforms generosity into lasting impact by doubling donations to good causes. From tackling global poverty to advancing gender equality, combating climate change to improving mental well-being, Big Give empowers charities to achieve more.

Our mission is straightforward: to multiply the impact of giving. As pioneers of match funding, we connect funders and the public to support impactful charities. Our innovative match funding platform makes it easy to **double the difference**.

Match funding is a proven "[generosity multiplier](#)": more people give and people give more when donations are doubled. Through our match funding campaigns, we help charities reach ambitious goals and inspire others to join the movement, creating a ripple effect of positive change. Our "Champion" partners - leading trusts, foundations, corporations, high-net-worth individuals, and government bodies - provide match funding to charities aligned with their philanthropic missions.

Many charities face challenges in accessing funds and achieving a public profile. Big Give bridges this gap, offering vital support through our campaigns, free training and network creation.

Since 2008, we've raised over £365m for 6,762 UK-registered charities. But the work doesn't stop here. Our goal is to raise £1 billion by 2030. It's ambitious, but together, we can make it happen.

Objectives and activities for public benefit

The objects of the Charity are specifically restricted to the following: for the public benefit, the relief of poverty; the advancement of education; the advancement of religion; and such other charitable purposes which are exclusively charitable according to the law of England and Wales, as the Trustees may from time to time determine.

Big Give primarily, but not exclusively, furthers its charitable purposes by the making of grants to, or otherwise supporting, UK-registered charities for the benefit of the communities that these

charities serve. Big Give's goals are achieved by distributing income and capital to charitable causes at the Trustees' discretion through the method of match funded campaigns. Big Give runs at least six match funded campaigns throughout the year and invites charities to apply for and run their own match funded campaigns on [BigGive.org](https://www.biggive.org).

The Trustees are confident that The Big Give Trust meets the public benefit requirements and confirm that they have taken into account the Charity Commission's general guidance on public benefit where applicable.

As in previous years, most funds received were restricted donations from Champions to be used as match funding for the Christmas Challenge, the Charity's biggest fundraising campaign, and other match funded campaigns. Big Give's principal source of unrestricted income is from donations (through donors leaving 'tips' when donating), donation processing fees and unrestricted donations from our Champion partners. It is also a match funder in its own right and distributes excess unrestricted funds through the Anchor Match Fund.

Social investments

The Charity made no social investments in the year under review (2024: nil).

Strategic report

Achievement and performance

Big Give has furthered its legal purpose through the growth of existing campaigns and the launch of new campaigns.

Big Give raised a total of £67.3m through its match funded campaigns for the year ended 30 June 2025 (2024: £52.1m), attracting 2.2m visits to [BigGive.org](https://www.biggive.org), a 33% increase on the previous year (2024: 1.7m).

The match funded campaigns yielded 203,245 online donations totalling £32,268,824 (2024: 160,515 and £25,052,467 respectively). These donations were matched thanks to the generosity of our Champions and of the charities' own Pledgers. Please see the 'Financial Position' report on pages six and seven for a breakdown of these figures.

Christmas Challenge 2024

Big Give once again ran a record-breaking Christmas Challenge, from 3 to 10 December 2024, raising a total of £44.7m for 1,267 participating charities (2024: £33.1m for 1,077 charities). Champions, including The Reed Foundation, The Childhood Trust and The Julia Rausing Trust, chose a group of charities they wished to support with their funds. By using Big Give's [pledge model](#) of match funding, these Champions multiplied the impact of their contributions by a factor of 5.1 (2024: 5.5).

The impact of the campaign is measured on the charities participating in the campaign across three areas:

1. **Resilience:** 77% of charities reported an increase in donations compared to their usual fundraising efforts and 68% of charities saw an uptick in the size of individual donations vs any comparable fundraising.
2. **Skills:** 91% of charities gained confidence in online fundraising, thanks to the free marketing resources provided by Big Give, making them better equipped for the future
3. **Profile:** 94% of charities reported receiving donations from new supporters for the campaign, 92% of them reported that the campaign helped develop relationships with new supporters, and 98% felt that the campaign helped to strengthen bonds with existing ones.

Green Match Fund 2025

Big Give significantly grew the Green Match fund, from 22 to 29 April 2025, raising £8.1m for 307 environmental charities (2024: £6.4m for 247 charities). Champions included the Reed Foundation, Garfield Weston Foundation and AKO Foundation. As in previous years, Big Give partnered with the Environmental Funders Network to determine which charities would be supported in the campaign.

The impact of the campaign is measured on the charities participating in the campaign across three areas:

1. **Resilience:** 69% of charities reported an increase in donations compared to their usual fundraising efforts and 65% of charities saw an uptick in the size of individual donations vs any comparable fundraising.
2. **Skills:** 93% of charities gained confidence in online fundraising, thanks to the free marketing resources provided by Big Give, making them better equipped for the future
3. **Profile:** 94% of charities reported receiving donations from new supporters for the campaign, 68% reported an increase in their profile, 31% of donations were estimated to be from new supporters.

New match funded campaigns

We launched a new campaign in January 2025 for Small Charity Week in partnership with Global Media's "Make Some Noise" appeal and the National Council for Voluntary Organisations (NCVO). This campaign ran alongside NCVO's Small Charity Week, supporting charities with income between £5k and £1m, and greatly benefited from publicity from Global's network of radio stations, such as LBC, Capital and Heart. This campaign was the first time that Big Give invited UK-registered charities with an income of less than £25k to participate in Big Give campaigns. The campaign raised £1.8m for 189 small charities and we are delighted with the successful start to our Small Charity Week collaboration with Global and NCVO.

Other match funded campaigns

Big Give ran other match funded campaigns throughout the year, which included:

- The Arts for Impact campaign (19 - 26 March 2025), in partnership with Figurative Philanthropy for Arts & Culture, supported arts and culture charities working to achieve societal impact across the UK. This campaign raised £2.7m for 238 charities (2024: £2.8m for 238 charities).
- The Women and Girls Match Fund (10 - 17 October 2024), supporting charities run for and by women and girls, raised £1.2m for 189 charities (2024: £1.2m for 133 charities).
- Champions for Children 2025 (3 - 17 June 2025), in partnership with The Childhood Trust, raised £4.4m for 86 charities (2024: £5m for 84 charities).

In the year ended 30 June 2025, we also supported the Disasters Emergency Committee with two emergency match funded campaigns:

- £0.7m for the Middle East Humanitarian Appeal
- £0.7m raised for the Myanmar Earthquake Appeal

Charities running their own match-funded campaigns through [BigGive.org](https://www.biggive.org) raised £1.7m.

Monitoring achievement

As interest from funders is the main driver for growth for Big Give to achieve its purpose as a charitable organisation, the trustees regularly review the performance of the campaigns that Big Give runs. It has been established that the success of our campaigns is determined by the existence of one of the following:

1. an external partnership; or
2. seed funding from a dedicated Champion.

The trustees agreed that all of our smaller campaigns (<£3 million) should be assessed in the following way:

- At least one of the above success criteria would need to be met in order to launch a new campaign.
- Careful consideration would be taken to determine the continuation of existing campaigns that do not meet at least one criterion.

This strategy has delivered excellent results for our newest campaigns, Arts for Impact (in partnership with Figurative Philanthropy for Arts and Culture) and Small Charity Week (with NCVO and Global's Make Some Noise), but also two of our more established campaigns, Green Match Fund and the Women and Girls Match Fund.

Unfortunately, we were unable to find an external partner or a seed funder for Kind²Mind and regretfully decided to pause the Kind²Mind campaign for 2025.

Financial review

Financial position

The growth of Big Give's match funded campaigns is reliant on income from external funders ("Champions") who provide the match funds. In the year ended 30 June 2025, Champions committed £15.1m in match funds, a 23% increase on the previous year (2024: £12,275,833), which was a key driver of the success of our campaigns.

Operationally, Big Give relies on three main revenue streams - unrestricted donations from Champions, voluntary 'tips' made to Big Give as part of the campaign donation journey, and donation processing fees.

The funds raised through Big Give campaigns are not all recognised in Big Give's accounts. All of the online donations, facilitated by our payments processor, Stripe, are sent directly to charity partners. In addition, match funding secured from Pledgers are also sent directly to charity partners. The table below breaks down the funds received and expended by Big Give and the funds that are received directly by the charities via the Big Give platform.

	2025	2024	Variance
Unrestricted Income			
Unrestricted donations from Champions	£223,967	£269,000	(17%)
Voluntary tips	£1,039,548	£826,536	26%
Gift Aid on Champion donations and tips	£180,548	£179,042	1%
Donation processing fees	£652,157	£523,062	25%
Restricted Income			

Match funding from Champions, distributed by Big Give (inc Gift Aid)	£11,449,039	£8,532,056	34%
Match funding from Champions, distributed by Champions	£3,560,051	£2,752,955	29%

Funds sent directly to charities

Online donations + Gift Aid	£37,075,773	£28,590,791	30%
Pledges + Gift Aid	£14,648,398	£12,351,666	19%

Our campaign performance against the previous year is summarised in the table below. The significant growth of the Christmas Challenge, Green Match Fund and Women and Girls Match fund more than offset the reductions in campaign size of Arts for Impact and Champions for Children.

	2025	2024	Variance
Christmas Challenge	£44,764,543	£33,015,078	36%
Green Match Fund	£8,173,257	£6,401,516	28%
Champions for Children	£4,475,759	£5,057,831	(12%)
Arts for Impact	£2,753,817	£2,876,135	(4%)
Women & Girls	£2,169,027	£1,235,469	76%
Small Charity Week	£1,839,739	-	-
Emergency campaigns	£1,348,219	£1,260	106944%
Charities running own campaigns	£1,739,801	£1,683,725	3%
Kind2Mind	-	£2,172,115	-
Total	£67,264,162	£52,443,128	28%

In summary, Big Give has had a successful year and maintains a strong financial position.

Investment policy and objectives

In the year ended 30 June 2025, Big Give invested £2,000,000 in a three month fixed-term money market account, with a gross annual interest rate of 3.64%, managed by Coutts Bank. This earned £12,366 in three months. (2024: nil).

Reserves policy

The Trustees have considered the requirements of the Charity and its reserves. The balance of reserves comprises two parts: unrestricted reserves to cover the administrative expenses incurred by the Charity; and restricted reserves, which relate to donations received for distribution to other charitable activities. These are separately disclosed on the statement of financial activities on page 19.

The reserves policy states that reserves are needed to cover any unforeseen reduction in income and/or increase in expenditure and to deal with the short-term shortfalls in cash flow due to the seasonality of Big Give's income. The Trustees consider unrestricted reserves of six months of core costs, circa £600,000, to be the optimum level.

At year's end, the Charity held free unrestricted reserves of £636,553, including designated funds (2024: £692,992), and restricted reserves of £1,162,203 (2024: £1,191,304).

When the reserves exceed the stated threshold, the Trustees may allocate excess reserves to a Designated Fund ("Anchor Match Fund" or "AMF"). The Anchor Match Fund has two purposes:

- To award match funding grants to charities participating in Big Give's scheduled campaigns.
- To award match funding grants to charities running their own campaigns on Big Give's platform.

In the financial year ended 30 June 2025, the charity had designated funds totalling £146,764. More details can be found in note 15a to the accounts.

After making allowance for any restricted funds, and the amount of designations, commitments (not provided for as a liability in the accounts) or the carrying amount of functional assets which the Charity considers to represent a commitment of the reserves they hold, the amount of reserves the Charity holds at 30 June 2025 is £489,789.

Principal risks and uncertainties

The Charity's Trustees regularly review and assess risks faced by Big Give in all areas of its work and plan for the management of those risks to ensure the Charity achieves its key objectives and safeguards its funds, assets, and reputation.

Risks are identified using the Charity's risk register, which covers all areas of the Charity's operations and steps to mitigate the risk. The register covers areas including finance, staff, fundraising activities, governance, data (including data protection) and operations (including contracts and suppliers).

The principal financial risk faced by Big Give lies in the ability of the Charity to maintain the growth of income from grants, donations, and fees. Big Give has bucked the trend of declining donations, but the trustees nevertheless regularly review the approach taken by the Charity to maximise such income. Part of the strategy to continue finding new Champions is through the work of its ambassadors and building relationships with wealth advisors. The risk is rated as 'medium' by the trustees.

As a very small organisation with a large impact, Big Give relies heavily on the dedication and hard work of its small development team and the robustness of its technology stack. The strategy for managing this risk is to provide as many upskilling opportunities for the existing tech team and build a network of consultants and partners that can support Big Give as required.

The senior leadership and trustees keep a list of key strategic projects under review and have a 12 month technology roadmap to ensure that the team is appropriately skilled for the needs of the Charity. The risk is rated as 'medium' by the trustees.

Appropriate controls are also in place, providing reasonable assurance to prevent and detect fraud and manage and mitigate risks.

Fundraising activities

Big Give does not use professional fundraisers or commercial participators to raise funds, but works with networks of funders and wealth advisors to find new Champions.

Big Give is regulated by the Fundraising Regulator and is compliant with the Fundraising Code of Practice.

Big Give prides itself on maintaining secure technology and anti-fraud systems to protect donors and charities from being defrauded. This includes due diligence performed on all charities that fundraise on the Big Give platform, fraud-prevention measures in our payment processing functionality and robust anti-money laundering and counter-terrorism policies that are regularly reviewed by the trustees.

Future plans

In 2021, Big Give set itself the goal of raising £1 billion for charitable causes by 2030, which requires a 25% year on year growth each year to achieve. The trustees are pleased to report that Big Give is on track for this goal, having achieved an average 25% year on year growth since this target was set, with a 28% growth rate achieved in the financial year 2025 (2024: 20%). The achievement of this aim will ensure that we can help double the impact of charities in the UK and internationally.

In the coming year, we aim to achieve this goal through a focus on growth in existing campaigns and through the launch of new campaigns and products. An example of our ambition is in our focus on the Earth Raise campaign for 2026, which we believe Earth Raise can become the seminal environmental fundraising campaign in the UK and, in time, globally.

Structure, governance and management

Governance

The organisation is a charitable company limited by guarantee, incorporated on 3 June 2010 and registered as a charity on 23 June 2010.

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. The Trustees are members of the Management Committee.

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Big Give recognises that an effective, independent board is essential for the achievement of its objectives. The Trustees must have the necessary skills, knowledge, and experience to govern the Charity effectively and set its strategic vision.

The current Trustees have a broad cross-section of skills and experience and interact with Big Give from the perspectives of its three primary customer groups: charities, donors and Champions.

Big Give holds three board meetings each year where the trustees agree the broad strategy, review KPIs and areas of activity for the Charity, including consideration of income generation, campaign performance and risk management, policies and designations to the Anchor Match Fund.

The responsibility of delivering Big Give's strategic aims is delegated to the Managing Director.

Recruitment and appointment of new Trustees

Trustees are appointed to the Charity's board when vacancies arise, either through the identification of knowledge gaps or because of resignations. New trustees may be sought through invitation and primarily through existing networks.

On appointment, new trustees sign a trustee declaration statement confirming their eligibility to be a trustee. Big Give undertakes induction for training of new Trustees based on Charity Commission guidance. This includes a meeting with the Managing Director to introduce Big Give's strategy, risks and performance indicators, and the role of the trustees.

Organisational structure

By the end of the year ended 30 June 2025, there were ten members of staff (2024: ten) who co-ordinate all fundraising and associated activities for the Charity. The Managing Director reports to the Board of Trustees.

Key management remuneration

The trustees consider the board of trustees, the Managing Director and the Chief Operating Officer as comprising the key management personnel of the charity in charge of directing and

controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in Notes 7 and 9 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Managing Director and, in accordance with the Trust's policy, withdraw from decisions where a conflict of interest arises.

The Board of Trustees oversees the remuneration of key management personnel, ensuring that pay decisions are independent and free from conflicts of interest. Big Give undertakes regular benchmarking exercises, comparing salaries against relevant sector and geographic norms to ensure competitiveness while upholding the principles of charitable stewardship. Details of key management remuneration arrangements, including the total remuneration paid, are disclosed in the notes to the financial statements, on page 28.

Related parties

Trustees James Reed, Nicola Reed and Lisa Reed are members of the Reed family and hold shares in Reed Global Limited, the parent company of the Reed group. James Reed and Timothy Crowther are both directors of Reed Global Limited and of various companies within the Reed group.

In the year ended 30 June 2025, the Charity received donations from:

- The Reed Foundation – a charity for which James Reed, Richard Reed and Alexandra Chapman (siblings of James Reed and former trustees of Big Give) are also trustees;
- Ethiopaid – a charity for which Alexandra Chapman, sister of James Reed and former trustee of Big Give, and Patrick Reed, son of James Reed, are trustees.
- Richard Reed - former trustee of Big Give and brother of James Reed
- Alexandra Chapman - former trustee of Big Give and sister of James Reed

Reed Online Limited, a subsidiary of the Reed group, provides office space and support services to the Charity at no charge.

Reed Specialist Recruitment, a subsidiary of the Reed group, provides accounting services to the Charity at a subsidised rate.

Statement of Trustees' responsibilities for the year ended 30 June 2025

The trustees (who are also directors of The Big Give Trust for the purposes of company law) are responsible for preparing the trustees' annual report including the strategic 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:

- 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 at 30 June 2025 was 0 (2024: 0). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Sayer Vincent LLP was appointed as the charitable company's auditor for the year and has expressed its willingness to continue in that capacity.

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

The Report of the Trustees, approved by order of the Board of Trustees, as the company directors, on 28 January 2026 and signed on the Board's behalf by

James A Reed CBE, CCMI, FCIPD, MBA, MA - Chair of Trustees

Independent auditor's report to the members of The Big Give Trust Ltd.

Opinion

We have audited the financial statements of The Big Give Trust Ltd (the 'charitable company') for the year ended 30 June 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 30 June 2025 and of its 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 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 Big Give Trust Ltd.'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.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual 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 trustees' annual 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 directors 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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.

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our 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.

Farrah Kitabi (Senior statutory auditor)

Date: 9 February 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

The Big Give Trust Ltd.

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 June 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations	2	1,505,355	11,101,368	12,606,723	1,282,717	8,458,296	9,741,013
Other trading activities	3	652,157	–	652,157	523,062	–	523,062
Investments	4	50,239	–	50,239	39,286	–	39,286
Total income		2,207,751	11,101,368	13,309,119	1,845,065	8,458,296	10,303,361
Expenditure on:							
Raising funds	5	479,713	–	479,713	529,947	–	529,947
Charitable activities	5	1,250,126	11,664,821	12,914,947	1,504,741	7,875,691	9,380,433
Total expenditure		1,729,839	11,664,821	13,394,660	2,034,689	7,875,691	9,910,380
Net income / (expenditure) for the year	6	477,912	(563,453)	(85,541)	(189,624)	582,605	392,981
Transfers between funds		(534,352)	534,352	–	19,819	(19,819)	–
Net movement in funds		(56,440)	(29,101)	(85,541)	(169,805)	562,786	392,981
Reconciliation of funds:							
Total funds brought forward		692,992	1,191,304	1,884,296	862,797	628,518	1,491,315
Total funds carried forward		636,553	1,162,203	1,798,755	692,992	1,191,304	1,884,296

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15a to the financial statements.

The Big Give Trust Ltd.

Balance sheet

Company no. 07273065

As at 30 June 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	11		<u>4,072</u>		<u>6,792</u>
			4,072		6,792
Current assets:					
Debtors	12	91,930		82,558	
Cash at bank and in hand		<u>1,955,725</u>		<u>1,900,718</u>	
		2,047,655		1,983,276	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(252,972)</u>		<u>(105,772)</u>	
Net current assets			<u>1,794,683</u>		<u>1,877,504</u>
Total net assets			<u>1,798,755</u>		<u>1,884,296</u>
The funds of the charity:	15a				
Restricted income funds			1,162,203		1,191,304
Unrestricted income funds:					
Designated funds		146,764		510,115	
General funds		<u>489,789</u>		<u>182,878</u>	
Total unrestricted funds			<u>636,553</u>		<u>692,992</u>
Total charity funds			<u>1,798,755</u>		<u>1,884,296</u>

Approved by the trustees on 28 January 2026 and signed on their behalf by

James A Reed CBE, CCMI, FCIPD, MBA, MA - Chair of Trustees

The Big Give Trust Ltd.

Statement of cash flows

For the year ended 30 June 2025

	2025 £	£	2024 £	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	(85,541)		392,981	
Depreciation charges	4,277		3,528	
Dividends, interest and rent from investments	(50,239)		(39,286)	
(Increase) in debtors	(9,372)		(8,691)	
Increase in creditors	147,200		31,105	
Net cash provided by operating activities		6,324		379,637
Cash flows from investing activities:				
Dividends, interest and rents from investments	50,239		39,286	
Purchase of fixed assets	(1,557)		(3,769)	
Net cash provided by investing activities		48,682		35,517
Change in cash and cash equivalents in the year		55,007		415,154
Cash and cash equivalents at the beginning of the year		1,900,718		1,485,564
Cash and cash equivalents at the end of the year		1,955,725		1,900,718
Analysis of cash and cash equivalents and of net debt				
	At 1 July 2024 £	Cash flows £	Other non- cash changes £	At 30 June 2025 £
Cash at bank and in hand	1,900,718	55,007	–	1,955,725
Total	1,900,718	55,007	–	1,955,725

1 Accounting policies

a) Statutory information

The Big Give Trust Ltd. is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is The Big Give Trust Ltd, Dragon Court, 27–29 Macklin Street, London, WC2B 5LX.

b) 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. 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. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

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 amounts of assets and liabilities within the next reporting period.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern as explained in detail in the Trustee Annual Report.

e) Income

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

Data processing fees recorded in other trading activities are recorded net of VAT.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation 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), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, 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.

1 Accounting policies (continued)

g) 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.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

i) 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their 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.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

- | | |
|-----------------------|-----|
| ● Raising funds | 4% |
| ● Charitable activity | 96% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

1 Accounting policies (continued)

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Tangible assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment 33%

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.

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. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

p) Pensions

The Big Give Trust offer staff a direct contribution pension which is provided by Scottish windows.

2 Income from donations

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Donations	1,472,595	–	1,472,595	1,282,717	–	1,282,717
Christmas Challenge	–	6,126,432	6,126,432	–	3,936,068	3,936,068
Green Match Fund	–	2,455,794	2,455,794	–	1,904,135	1,904,135
Arts for Impact	–	1,079,575	1,079,575	–	1,281,075	1,281,075
Kind2Mind	–	–	–	–	687,340	687,340
Women & Girls Match Fund	–	1,040,000	1,040,000	–	582,678	582,678
Champions for Children	–	50,000	50,000	–	67,000	67,000
Emergency Matched Fund	–	193,750	193,750	–	–	–
Small Charity Week	–	145,000	145,000	–	–	–
Sponsorship	–	36,000	36,000	–	–	–
Gifts in Kind	32,760	–	32,760	–	–	–
Other	–	(25,182)	(25,182)	–	–	–
	1,505,355	11,101,368	12,606,723	1,282,717	8,458,296	9,741,013

Gifts in Kind relate to support provided by Reed.

Other income relates to overclaimed gift aid for the Ukraine appeal.

3 Income from other trading activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Donation processing fees	652,157	–	652,157	523,062	–	523,062
	652,157	–	652,157	523,062	–	523,062

4 Income from investments

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Deposit account interest	50,239	–	50,239	39,286	–	39,286
	50,239	–	50,239	39,286	–	39,286

The Big Give Trust Ltd.

Notes to the financial statements

For the year ended 30 June 2025

5a Analysis of expenditure (current year)

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2025 Total £	2024 Total £
Staff costs (Note 7)	152,932	458,795	26,763	76,466	714,955	616,092
Charitable donations	–	11,857,884	–	–	11,857,884	8,482,610
Marketing and PR	224,835	–	–	–	224,835	304,948
Fundraising expenses	7,586	–	–	–	7,586	14,798
IT expenses	–	–	–	30,021	30,021	36,001
Website development	49,308	–	–	–	49,308	41,483
Website maintenance	22,830	–	–	–	22,830	8,549
Legal and professional fees	–	–	3,089	32,760	35,849	5,335
Audit and accountancy	–	–	24,444	–	24,444	18,627
Office expenses	–	–	–	25,609	25,609	61,535
Insurance	–	–	–	3,780	3,780	5,450
Stripe fees	–	–	–	391,509	391,509	308,608
Depreciation	–	–	–	4,277	4,277	3,528
Bank charges	–	–	–	1,773	1,773	2,816
	457,491	12,316,679	54,296	566,195	13,394,660	9,910,380
Support costs	20,278	545,917	–	(566,195)	–	–
Governance costs	1,945	52,351	(54,296)	–	–	–
Total expenditure 2025	479,713	12,914,947	–	–	13,394,660	
Total expenditure 2024	529,947	9,380,433	–	–		9,910,380

The Big Give Trust Ltd.

Notes to the financial statements

For the year ended 30 June 2025

5b Analysis of expenditure (prior year)

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2024 Total £
Staff costs (Note 7)	131,782	395,346	23,042	65,922	616,092
Charitable donations	–	8,482,610	–	–	8,482,610
Marketing and PR	304,948	–	–	–	304,948
Fundraising expenses	14,798	–	–	–	14,798
IT expenses	–	–	–	36,001	36,001
Website development	41,483	–	–	–	41,483
Website maintenance	8,549	–	–	–	8,549
Legal and professional fees	–	–	5,335	–	5,335
Audit and accountancy	–	–	18,627	–	18,627
Office expenses	–	–	–	61,535	61,535
Insurance	–	–	–	5,450	5,450
Stripe fees	–	–	–	308,608	308,608
Depreciation	–	–	–	3,528	3,528
Bank charges	–	–	–	2,816	2,816
	501,560	8,877,956	47,004	483,860	9,910,380
Support costs	25,874	457,986	–	(483,860)	–
Governance costs	2,513	44,490	(47,004)	–	–
Total expenditure 2024	529,947	9,380,433	–	–	9,910,380

Notes to the financial statements

For the year ended 30 June 2025

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2025 £	2024 £
Depreciation – owned assets	4,277	3,528
Auditor's remuneration (excluding VAT):		
Audit	13,400	8,253
Other services	4,525	–
	18,102	11,781

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	628,333	548,996
Social security costs	75,051	55,750
Other pension costs	11,571	11,346
	714,955	616,092

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2025 No.	2024 No.
£60,000 – £70,000	1	3
£70,000 – £80,000	1	–
£80,000 – £90,000	1	–
£100,000 – £110,000	1	1

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £212,577 (2024: £187,841).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

No trustees' expenses were claimed (2024: £nil).

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 10 (2024: 10).

9 Related party transactions

The trustees have made donations to the Charitable Company this year in the sum of £30,569 (2024: £25,000). Donations were received from the following charities and business in which one or more of the Charitable Company's Trustees are a Trustee or a director exercising dominant influence:

	2025 £	2024 £
The Reed Foundation	5,078,465	3,962,327
Ethiopiaid	80,000	100,000
Reed Educational Trust	–	21,000

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At the start of the year	18,373	18,373
Additions in year	1,557	1,557
At the end of the year	19,930	19,930
Depreciation		
At the start of the year	11,581	11,581
Charge for the year	4,277	4,277
At the end of the year	15,858	15,858
Net book value		
At the end of the year	4,072	4,072
At the start of the year	6,792	6,792

All of the above assets are used for charitable purposes.

12 Debtors

	2025 £	2024 £
Prepayments	55,930	46,360
Accrued income	36,000	36,198
	91,930	82,558

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	117,598	4,254
Social security and other taxes	38,580	33,557
VAT	31,469	28,193
Accrued expenses	37,384	39,768
Other creditors	27,941	–
	252,972	105,772

14a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	4,072	–	–	4,072
Net current assets	485,717	146,764	1,162,203	1,794,683
Net assets at 30 June 2025	489,789	146,764	1,162,203	1,798,755

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	6,792	–	–	6,792
Net current assets	176,086	510,115	1,191,304	1,877,504
Net assets at 30 June 2024	182,878	510,115	1,191,304	1,884,296

Notes to the financial statements

For the year ended 30 June 2025

15a Movements in funds (current year)

	At 1 July 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 June 2025 £
Restricted funds:					
Christmas Challenge	56,466	6,126,432	(6,544,402)	620,319	258,814
Green Match Fund	212,237	2,455,794	(2,071,604)	(27,375)	569,052
Women and Girls Match Fund	120,711	1,040,000	(968,125)	(133,334)	59,252
Kind2Mind	752,748	–	(735,314)	–	17,434
Arts for Impact	24,755	1,079,575	(1,082,678)	50,000	71,652
Champions for Children	5,000	50,000	(5,000)	(50,000)	–
Ukraine Humanitarian Appeal	18,093	–	(21,222)	3,129	–
Middle East Humanitarian Appeal	–	193,750	(238,750)	50,000	5,000
Small Charity Week	–	145,000	–	–	145,000
Sponsorship	–	36,000	–	–	36,000
Other	1,295	(25,182)	2,274	21,613	–
Total restricted funds	1,191,304	11,101,368	(11,664,821)	534,352	1,162,203
Unrestricted funds:					
Designated funds:					
Anchor Match Fund	283,546	–	(90,831)	(45,951)	146,764
AMF – Turkey-Syria	2,531	–	–	(2,531)	–
AMF – Kind2Mind	110,672	–	–	(110,672)	–
Anchor Match Fund – Christmas Challenge	113,366	–	–	(113,366)	–
	510,115	–	(90,831)	(272,520)	146,764
Total designated funds	182,878	2,207,751	(1,639,009)	(261,832)	489,789
General funds	692,992	2,207,751	(1,729,839)	(534,352)	636,553
Total unrestricted funds	1,884,296	13,309,119	(13,394,660)	–	1,798,755
Total funds					

The narrative to explain the purpose of each fund is given at the foot of the note below.

Notes to the financial statements

For the year ended 30 June 2025

15b Movements in funds (prior year)

	At 1 July 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 June 2024 £
Restricted funds:					
Christmas Challenge	259,475	3,936,068	(4,076,889)	(62,188)	56,466
Green Match Fund	146,120	1,904,135	(1,856,538)	18,520	212,237
Women and Girls Match Fund	86,414	582,678	(548,381)	-	120,711
Kind2Mind	54,553	687,340	(12,995)	23,849	752,748
Arts for Impact	-	1,281,075	(1,256,320)	-	24,755
Champions for Children	5,000	67,000	(67,000)	-	5,000
DEC Kakhovka dam collapse	55,000	-	(55,000)	-	-
Ukraine Humanitarian Appeal	18,093	-	-	-	18,093
Other	3,864	-	(2,569)	-	1,295
Total restricted funds	628,518	8,458,296	(7,875,691)	(19,819)	1,191,304
Unrestricted funds:					
Designated funds:					
Anchor Match Fund	-	-	(66,454)	350,000	283,546
AMF – Turkey-Syria	-	2,531	-	-	2,531
AMF – Kind2Mind	110,672	-	-	-	110,672
Anchor Match Fund – Christmas Challenge	5,375	-	(411,828)	519,819	113,366
Total designated funds	116,047	2,531	(478,282)	869,819	510,115
General funds	746,750	1,842,534	(1,556,407)	(850,000)	182,878
Total unrestricted funds	862,797	1,845,065	(2,034,689)	19,819	692,992
Total funds	1,491,315	10,303,361	(9,910,380)	-	1,884,296

Purposes of restricted funds

Christmas Challenge

This is a match funded campaign held annually, starting on Giving Tuesday. The income held in this fund is from donations made by our Champions and paid out to charities that have participated in that year's campaign, according to their performances. Surplus funds are either refunded to the donor or rolled over to the next year with written consent from the donor.

Green Match Fund

This is a match funded campaign for environmental charities that is held annually around Earth Day. The income held in this fund is from donations made by our Champions and paid out to charities that have participated in that year's campaign, according to their performances. Surplus funds are either refunded to the donor or rolled over to the next year with written consent from the donor.

Women and Girls Match Fund

This is a match funded campaign for charities 'by and for' women and girls, currently held around International Day of the Girl every year. The income held in this fund is from donations made by our Champions and paid out to charities that have participated in that year's campaign, according to their performance. Surplus funds are either refunded to the donor or rolled over to the next year with written consent from the donor.

Kind2Mind

This is a match funded campaign for charities whose work focuses on mental health, currently held around Mental Health Week every year. The income held in this fund is from donations made by our Champions and paid out to charities that have participated in that year's campaign, according to their performance. Surplus funds are either refunded to the donor or rolled over to the next year with written consent from the donor.

Arts for Impact

This is a match funded campaign for UK-based charities that deliver social impact through arts and culture. Arts for Impact 2024 was our inaugural campaign, held in March each year. The income held in this fund is from donations made by our Champions and paid out to charities that have participated in that year's campaign, according to their performance. Surplus funds are either refunded to the donor or rolled over to the next year with written consent from the donor.

Champions for Children

This is a match funded campaign for charities whose work focuses on childhood poverty in London. It runs every year in June and is ran by The Childhood Trust. Champion Funds are not collected by Big Give for this campaign but are paid out directly by The Childhood Trust based on the charities' performance in the campaign.

DEC Kakhovka dam collapse – This was a one-off emergency match-funded campaign supporting Disasters Emergency Committee in raising money to provide disaster relief to those affected by the Kakhovka Dam collapse. The income held in this fund was from one donor and was paid out to DEC at the end of the campaign.

Ukraine Humanitarian Appeal

This was a one-off emergency match funded campaign supporting the DEC in raising money to provide humanitarian relief to those affected by the Ukraine war. The income held in this fund was from donations made by our Champions and paid out in full to DEC at the end of the campaign.

Middle East Humanitarian Appeal

This was a one-off emergency match funded campaign supporting the DEC in raising money to provide humanitarian relief to those affected by the conflict in Gaza and Lebanon. The income held in this fund was from donations made by our Champions and paid out in full to DEC at the end of the campaign.

Small Charity Week – This is a match funded campaign for small charities (under £1 million), run in partnership with Global's Make Some Noise and NCVO. The inaugural campaign was held in June 2025. The income held in this fund is from donations made by our Champions and paid out to charities that have participated in that year's campaign, according to their performance. Surplus funds are either refunded to the donor or rolled over to the next year with written consent from the donor.

Purposes of designated funds

Anchor Match Fund

Each year, the Trustees designate a portion of its unrestricted income to the Anchor Match Fund. This allows Big Give to make match funding grants to charities who run their own campaigns through our platform.

Anchor Match Fund – Kind2Mind

For the first time, the Trustees designate a portion of the unrestricted income as match funds for charities participating in the Kind2Mind campaign.

Anchor Match Fund – The Christmas Challenge

Each year, the trustees designate a portion of its unrestricted income as match funds for charities participating in The Christmas Challenge.

Transfers:

All big value transfers are to 'reimburse' the restricted funds with the Anchor Match Fund expenditure for Big Give. For context, we act as a match funder for our campaigns, using our designated Anchor Match Fund. The trustees designate an amount before the campaign and then after the campaign we calculate how much was used.

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.