COMMUNITY TECHAID



Annual Report and Accounts
For the year ended 31 March 2025

Charity registration number: 1193210

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Reference and Administrative Information

The Board of Trustees are pleased to submit their report and independently examined financial statements for the year ended 31st March 2025.

COMMUNITY TECHAID was incorporated on 22nd January 2021 and is a registered charity (number 1193210). Its objects, powers and other constitutional matters are set out in its Constitution dated 22nd January 2021. These financial statements comply with current Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charity Name	COMMUNITY TECHAID
Charity Registration	The Charity was registered with the Charity Commission on 22 January 2021. The registration number is 1193210
Registered Office	Community TechAid, 336 Brixton Road, London, SW9 7AA
Objects	The following objects are for the public benefit of those living in London:- To relieve need of those whose ability to access the internet and other digital technologies is limited by reason of their age, ill-health, disability, financial hardship or other social or economic disadvantage, with a view to reducing social isolation or exclusion for these beneficiaries by assisting in the provision of access to digital education and information technologies, providing recycled / donated laptops, other computer equipment, support, education and training that the trustees deem appropriate.
Board of Trustees	The Trustees who served during the year or who were serving at the date of this report were: Linda Heiden (chair) (appointed 6 September 2020) Philip Shoesmith (appointed 14 September 2021) Benjamin Roback (appointed 2 March 2023) Jason Scott-Taggart (appointed 2 March 2023) Shamima Akhtar (appointed 2 March 2023) Soha Adams (appointed 2 March 2023) Charlotte Walshe (appointed 19 November 2024) Thomas Michael Asher (appointed 19 November 2024) Alison Vine (appointed 19 November 2024) Ashley Horsford (appointed 1 December 2021, stepped down 19 November 2024) Ivan Beckley (appointed 1 December 2021, stepped down 19 November 2024)
Bankers	The Co-operative Bank p.l.c P.O. Box 101, 1 Balloon Street, Manchester M60 4EP
Independent Examiners	Additude Ltd, 9 Rhapsody Court, London NW10 5DF

Letter from the Chair

This past year continues to reaffirm just how vital digital inclusion is. While the government's new Digital Action Plan shows welcome progress, the reality is that many in our community are still being left behind, whether through poverty, housing insecurity, lack of basic skills or displacement. Ambitious local initiatives are vital in helping individuals overcome digital barriers and in strengthening community foundations, especially during a period of so much uncertainty, financial insecurity and divisiveness.

We've seen first-hand how access to devices, skills, and connectivity can change lives. Since 2020 we've supported over 5,000 people, and in the last year alone almost 1,900 individuals, nearly double the year before. From parents managing their children's schooling online and housebound individuals re-entering the world through the internet, to migrants reconnecting with family, the impact is real and immediate. By identifying people in need through community organisations, we both ensure that we are targeting support where it's needed as well as enable those referral organisations to better communicate with and support their beneficiaries.

We've also strengthened our foundations, welcoming new trustees, setting out a clear five-year strategy, and growing our partnerships. Our Digital Community Hub has become a trusted local space, our repair and reuse work is keeping thousands of devices out of landfill, and our volunteers continue to inspire us with their time, skills, energy and endless good will.

None of this could happen without the extraordinary energy and dedication of our staff, volunteers, and supporters. Together, we're proving that digital access is not a luxury but a necessity, one that underpins opportunity, connection, and wellbeing.

As we enter our fifth year, we're excited to build on this momentum, expand our reach, and continue working for a future where everyone can benefit from the digital world.



Linda Heiden
Founder & Chair of Trustees

Annual Report of the Trustees

1. Structure, Governance & Management

1.1. Structure

COMMUNITY TECHAID is a registered charity.

1.2. Governance

Governance of the Charity is exercised through the Board of Trustees ('the Board'). The Board is made up of independent lay members who are responsible for the Charity's conduct and for ensuring that it satisfies all legal and contractual obligations. The Trustees are volunteers and are not remunerated for their time. The Board is comprised of 8 Trustees with wide international experience in finance, senior management, and Information Technology. The Board is responsible for setting the Charity's strategic direction and is ultimately accountable for how effectively the Charity meets its defined aims through direct charitable activity.

The Board employs staff members who support the Charity's strategic planning and operational activities. Trustees meet at least four times a year; financial and operational reports are provided to the Board quarterly.

1.3. Trustee Investment Powers

Investment powers are governed by the Trust Deed. There are no restrictions on the charity's absolute powers of investment to the extent that any retained funds that arise are dealt with by depositing surpluses into the COIF Charities Deposit Fund or with authorised banks.

1.4. Trustee Recruitment, Induction and Training

The Chair of the Trustees is appointed by the Board of Trustees.

The Board of Trustees has power to appoint additional Trustees to ensure that all relevant skills and experience are represented. Every Trustee must be appointed by a resolution of the Trustees. The appointed Trustees fulfil their duties without any term limitations. A Trustee shall cease to hold office if they (1) are disqualified for acting as a Trustee by virtue of sections 178 and 179 of the Charities Act 2011 or any statutory re-enactment or modification of that provision, (2) are no longer able to fulfil duties due to medical reasons, (3) are absent without the permission of the Trustees from all their meetings held within a period of six months, (4) notify to the Trustees a wish to resign.

The induction process for any individual newly-appointed to the Board of Trustees comprises an initial meeting with at least 2 board members and the staff team. A newly appointed trustee will receive:

- Constitution and articles of association
- Most recent financial statements
- Links to all Impact Reports issues to date
- The organisation's strategic objectives for the year
- the Charity Commission's guidance 'The Essential Trustee'.

1.5. Principal Risks and Uncertainties

The Charity undertakes periodic reviews for different areas of risk including, insurance cover; health and safety policies in the workplace; financial affairs; personnel practices; ICT technology. In relation to these matters, and apart from matters completely outside the Charity's control, the Trustees consider that the risks to which the Charity is subject have been mitigated to a satisfactory level.

The Charity closely manages its finances. A budget is approved before the beginning of the year. All expenditure is monitored against budget and authorised by the Chair and Treasurer who are responsible for ensuring that the expenditure remains within agreed limits.

The Trustees consider the major risks to the organisation in regular board meetings, in response to updates from the senior staff team. These include financial risks, ensuring an appropriate level of reserves are held, and that all activities adhere to the organisation's objectives, vision, mission and values.

1.6. Reserves Policy

The charity holds free reserves for a variety of purposes. In a relatively steady operating environment such purposes would include:

- a financial buffer to cushion any unexpected fall in income – in addition to the contingency contained within the charity's operating budgets;

- meeting cashflow requirements caused by delays in receipt of fee or grant income;

The charity's free reserves stood at £111,495 (2024 - £89,240) on 31 March 2025. The Trustees remain of the view that a minimum level of free reserves of £120,000 roughly equivalent to six months of core operating costs, should be maintained. While we build reserves up to that level, the charity is committed to ensuring that no reduction in reserves occurs.

2. Activities and Strategies

Activities & Strategies

It's been another incredible year at Community TechAid as we continue to strengthen our services and expand our reach across South London. We are proud to have supported over **5000** individuals with digital inclusion support since our launch in 2020.

In January, we welcomed three new trustees to our Board and took time to shape our five-year strategic plan, outlining five key priority areas that will guide our work:

1. **Supporting More People**

We remain committed to addressing the three key barriers experienced by those facing digital poverty:

- Connectivity
- Foundational digital skills
- Access to technology

By focusing on these needs, we aim to ensure that more people have the tools and confidence to access essential services, education, and opportunity.

2. **Strengthening Our Circular Economy**

We are deepening our commitment to reuse and repair, showing how a circular economy approach can support both environmental sustainability and community impact by keeping devices in circulation and out of landfill.

3. **Awareness Raising**

We continue to platform the voices of our community, both locally and nationally, so that digital inclusion is recognised as a national priority, especially for those most marginalised by current systems.

4. **Volunteering**

Our goal is to expand and diversify our volunteer base, ensuring it reflects the communities we work in. We provide meaningful, supportive opportunities that help volunteers grow and thrive.

5. **Organisational Sustainability**

We are building long-term resilience into our model so that we can continue to share knowledge, scale our impact, and support wider digital inclusion initiatives.

The Board confirms that it has complied with its duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Our Impact

Digital Inclusion for our Community

The demand for digital equity continues to grow. Despite greater awareness, many people still lack access to essential devices, reliable connectivity, or the skills needed to get online, challenges that disproportionately affect those facing poverty, housing insecurity, disability, or financial hardship.

In the past year, we supported **1872** individuals, an incredible **87% increase** on last year, helping them access devices and digital training.

In the last year:

- **45%** of our users were social housing tenants
- **22%** were living in temporary accommodation

These figures reflect the strong link between housing insecurity and digital exclusion. Many of our most frequent referrals came from housing-focused partners such as Thames Reach and St Mungo's. A significant number of opportunities for individuals to improve their situation, including further education or taking part in recovery programmes is now online, reinforcing the critical need for accessible technology, especially laptops. Smartphones are essential for staying in touch, but for more complex tasks like applying for jobs or accessing benefits, they often fall short. Small screens, limited features, and high risk of theft make **laptops more appropriate** for long-term development and learning.

Yet, for many experiencing housing instability, laptops aren't practical right away. In these cases, we offer **mobile devices and SIM cards** as a lifeline, recognising the diversity of need in our community.

Hwan, a migrant from Korea, had not spoken to his family in weeks. After being referred by a local library, he attended one of our digital drop-ins. We set him up with a smartphone and a SIM card, and he was immediately able to contact his family via WhatsApp. He's since found housing, and is taking classes to improve his English.

Digital Community Hub

At the heart of our work is our **Digital Community Hub**, a safe, inclusive space for learning, connection, and access. A key focus of our work this year has been on strengthening community relationships, and improving our one-to-one support. Over the past 12 months, the hub has become a well-established and trusted part of the local community. As a result, we've seen a marked increase in visitors, volunteers, and service users.

We've focused on building stronger one-to-one support and strengthening local relationships. Platforming our communities voice and understanding the challenges they face are essential to delivering effective and impactful support. The launch of our **Digital Community Forums** has helped to provide an opportunity for our partners and community members to share their experiences and frustrations, informing our delivery and challenging us to find supportive solutions.

In partnership with **ClearCommunityWeb** we have delivered two vital digital skills programmes, centred on developing foundational digital skills for our beneficiaries. Our **Quickstart** programme provides one-to-one support for those who are getting started with their device.

"The volunteer was really helpful and informative. It has given me more confidence to use my new laptop"

Alongside our drop-ins, we have been delivering our **Digital Skills for Parents** programme in local children's centres. Building on a previous pilot in 2023, we have now rolled this programme out to multiple children's centres across Lambeth. All participants have young children, and recognise that being online not only supports improved outcomes for them, but

for their children. From Education, Health and Care (EHC) plan management to communicating with their school, much of family life has moved online. Participants also reported that spending time with other parents helped them feel more connected to their local community, particularly for asylum seeker families.

In collaboration with ClearCommunityWeb we are really proud to have supported over **100** individuals throughout the past year with digital skills development.

Addressing Connectivity Barriers

With broadband disconnections rising due to cost, reliable internet remains a barrier for many. In partnership with **Promising Trouble**, we co-designed a study in Walworth North to explore local challenges around digital connectivity.

Alongside financial insecurity, it became clear that the administrative burden and lack of trust in providers were two major barriers to connectivity. We continue to advocate for affordable, accessible and good connectivity for our community, recognising that it is an essential part of digital inclusion.

Through our partnership with **Vodafone** and the **Good Things Foundation** we have distributed over **1000** mobile SIM cards. These sims help to provide immediate access to data, texts and calls for 6 months, a lifeline for those cannot afford a mobile connection. Many of our community are in temporary accommodation, their lives are in a state of transition, which means a laptop might not be suitable for them straight away. By providing a mobile device and a SIM card we can immediately connect them with loved ones and support workers.

Community Partnerships

This year, we expanded our network of community partners by **15%**, with a notable increase in referrals from smaller, grassroots organisations. These partners play a vital role in amplifying our reach and ensuring support is tailored to local needs.

We know that building strong, trust-based relationships is essential to reaching individuals most at risk of digital exclusion. Many of our partners, such as housing providers, refugee support organisations, food banks, and mutual aid groups, help connect us with people facing multiple forms of marginalisation.

"We use Community TechAid so often in our work, and have had such positive feedback from clients too. It's invaluable to be able to support people who are so often marginalised and forgotten by society… Being able to include those people who otherwise couldn't access tech and support them to feel included and confident is really vital."

- Harriet, TogetherUK

As pressures on the charity sector grow, with rising rates of housing and financial insecurity, our work helps to relieve some of that strain by connecting people to essential digital services and opening doors to broader support systems.

Environmental Impact

Reuse and repair are central to our mission, helping to keep technology in circulation and out of landfill. By extending the life of donated devices, we reduce the need for new manufacturing, which in turn helps lower carbon emissions and avoids the extraction of finite natural resources.

Over the last year, we increased our corporate donations by **22%**, enabling us to pass more technology into our local community. In total we repaired, reused and recycled over **2700** devices. We also welcomed **145 corporate volunteers** throughout the year, helping us to raise awareness of our work whilst generating income for our charitable work.

This programme invites businesses to spend a day working alongside our team, learning about the device repair process, understanding the social and environmental impact of e-waste, and contributing directly to our device pipeline.

Participants leave with hands-on knowledge of how circular technology models support both people and the planet. As e-waste continues to be one of the world's fastest-growing waste streams, changing attitudes towards refurbished and reused technology is more important than ever.

"Understanding the impact of digital exclusion on local communities, and knowing how much tech is out there was really interesting and powerful. Especially how tech is such a major contributor to CO2. It was great to do something tangible, was a really fantastic day"

- Volunteer from WPP

Volunteer Programmes

This year, **65** new volunteers joined Community TechAid, bringing a wide range of skills, experiences and energy. From students gaining their first work experience to older adults seeking meaningful connections, our volunteers are essential to every part of our mission.

We are proud that 100% of volunteers would recommend volunteering with us, and that one of the most important aspects of their volunteer experience is the sense of community. Over half of our volunteers mention how the people are a significant part of why they enjoy volunteering at Community TechAid.

"I love giving back to the community and meeting new people to learn diverse knowledge and skills."

- Device Volunteer

Our volunteers join us for a number of different reasons, but almost all are keen to improve their digital and technical skills. Peer-to-peer learning helps strengthen volunteer relationships and provides engaging and valuable opportunities to learn.

We have also expanded our Work Experience Programme, offering structured six-week placements for young people to gain skills and confidence in a supportive environment.

"The intention behind CTA is what made me proud to be a part of the team. Although my work experience hours are up, it doesn't mean CTA has seen the last of me. I hope to continue to volunteer in the future!"

- Valiyah, Work Experience Student

Donors

Providing opportunities for the public to donate their tech continues to be an important part of work, as we continue to raise awareness of the link between e-waste and the global climate crisis.

This year, we were proud to launch a new partnership with **Veolia** and the **London Borough of Southwark**, focused on providing secure routes of tech repair and reuse that benefits the local community.

Through this initiative, we established community drop-off points at all **12** Southwark libraries and the Southwark Reuse and Recycling Centre, calling on residents to donate unused laptops, smartphones, tablets, and accessories. These devices were then data-wiped, repaired, and refurbished through our circular tech model and redistributed to individuals who lack access to essential technology.

In Southwark alone, it is estimated that 4 million unused electrical items are sitting in homes, yet 39% of people still discard them in the bin rather than recycle or donate. By providing convenient and accessible donation points, this initiative is helping to shift attitudes around reuse, making it easier for residents to participate in local environmental action while addressing social need.

"We recently received a laptop for a young girl with complex health issues who often struggles to attend school. Her family didn't have a device, so she had been relying on printed versions of classwork. Being isolated from her peers was incredibly challenging and made it harder for her to stay engaged. The laptop has been life-changing. She can now access Google Classroom, stay connected with friends, and participate more fully in her learning. It's boosted her confidence and wellbeing, and it's also had a huge positive impact on her mum and the whole family. Thank you so much"

- Southwark school teacher

As well as donations from the general public, we have been proud to work with a number of corporate donors over the past year. Our '**E-waste made good**' service provides secure

collection and data destruction as well as personalised impact reports for businesses. Last year we received over **1600** devices through this programme and engaged **48** businesses in our work.

Looking Ahead

As we enter our fifth year, we are exploring how to expand our model beyond South London. Every week, we receive enquiries from individuals and organisations across the UK. However, access to refurbished devices, training, and affordable connectivity remains limited by funding and infrastructure.

We're proud to be part of a growing network of digital inclusion charities and community tech projects, but to meet the scale of demand, we need sustained investment and national coordination. A significant part of our work over the next year will focus on strengthening ties to other digital inclusion initiatives and ensuring that our communities help to influence the government's digital inclusion action plan.

We also anticipate navigating the changing technology landscape, as Windows 10 loses security support, and AI begins to shape how we use the internet, supporting our community online will be more important than ever.

Statement as to Disclosure of Information to Independent Examiner

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

(a) So far as each Trustee is aware, there is no relevant audit information of which the charity's independent examiner is unaware; and

(b) to the best of their knowledge and belief, each Trustee has taken all the steps that ought to have been taken as a Trustee, including making appropriate enquiries of fellow Trustees and of the charity's independent examiner for that purpose, in order to make themselves aware of any information needed by the charity's independent examiner in connection with preparing its report and to establish that the charity's independent examiner is aware of that information.

Independent Examiners

The officers of the charity have agreed to re-appoint Additude Ltd as the charity's Independent Examiner and the proposal of this appointment will be put forward to the board at the forthcoming Board Meeting.

Approved by the Board and signed on its behalf by:



Linda Heiden
Founder & Chair of Trustees

Date: 30/09/2025

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income or expenditure, of the charity for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and accounting estimates that are reasonable and prudent
- 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 proper and adequate accounting records that 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.

Independent Examiner's Report to the Trustees of COMMUNITY TECHAID for the year ended 31st March 2025

We report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 16 to 24.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of CIPFA.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

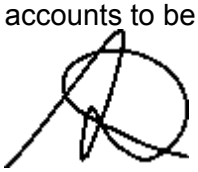
Independent examiner's statement

In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andi Dollia, CPFA
ADDITUDE LTD
9 Rhapsody Court
Wakeman Road
London
NW10 5DF

Date: *20 Oct 2025*

Statement of Financial Activities for the year ended 31st March 2025 (incorporating an income and expenditure account)

				2025	2024
		Restricted	Unrestricted	**Total**	Total
Income from:	Note	£	£	**£**	£
Donations and legacies	3	212,092	93,715	**305,807**	255,647
Charitable activities	4	-	17,104	**17,104**	34,157
Total income		**212,092**	**110,819**	**322,911**	289,804
Expenditure on:					
Raising funds	5	63,577	-	**63,577**	42,157
Charitable activities	5	148,515	88,564	**237,079**	220,147
Total expenditure		**212,092**	**88,564**	**300,656**	262,304
Net income (expenditure)		**-**	**22,255**	**22,255**	27,500
Transfers between funds		-	-	**-**	-
Net movement in funds		**-**	**22,255**	**22,255**	27,500
Reconciliation of funds:					
Total funds brought forward		-	89,240	**89,240**	61,740
Total funds carried forward		**-**	**111,495**	**111,495**	89,240

The notes on pages 18 to 24 form part of these financial statements.

Balance Sheet as of 31st March 2025

	Note	2025 £	2024 £
Fixed Assets	8	**-**	**-**
Current Assets			
Debtors	9	11,358	10,060
Cash at Bank		222,533	207,324
		233,891	217,384
Creditors: amounts falling due within one year	10	**122,396**	128,144
Net Current Assets		**111,495**	89,240
Net Assets	11	**111,495**	89,240
	12		
Funds			
Restricted		-	-
Unrestricted		111,495	89,240
Total Funds		**111,495**	89,240

For the year ended 31 March 2025 the charity was entitled to exemption under section 477 of the Companies Act 2006; and no notice has been deposited under section 476. No members have required the charity to obtain an audit of its accounts for the year in question. The Trustees acknowledge responsibility for: i) Ensuring the charity keeps accounting records which comply with section 386; and ii) Preparing financial statements which give a true and fair view of the state of affairs of the charity as at the year-end in accordance with requirements of section 394 and 395, and which otherwise comply with requirements of the Companies Act 2006 relating to financial statements, so far applicable to the charity. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 30th September 2025 and signed on their behalf by:



Linda Heiden
Founder & Chair of Trustees

Notes to the Financial Statements for the year ended 31st March 2025

1. Accounting policies

1.1. General information

COMMUNITY TECHAID is a charity registered with the Charity Commission (charity registration number 1193210).

1.2. Going concern

The Trustees confirm that at the time of approving the financial statements, there are no material uncertainties regarding the Charity's ability to continue in operational existence for the foreseeable future. In arriving at this conclusion the Trustees have taken account of current and anticipated financial performance in the current economic conditions, its business plan and its reserves position. For this reason, the going concern basis continues to be adopted in the preparation of the Charity's financial statements.

1.3. Basis for preparation

The financial statements have been prepared under the historic cost convention unless otherwise stated in the relevant accounting policy notes and 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 (FRS102) (effective 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The principal accounting policies that have been applied to all years presented in these financial statements are set out below.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires Trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 2.

1.4. Recognition of outstanding employee benefits

No provision for outstanding holiday pay was made under previous UK GAAP. Under FRS 102 the costs of short-term employee benefits are recognised as a liability and an expense.
The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received.

1.5. Fixed assets

Individual fixed assets costing £2,000 or more are initially recorded at cost.

1.6. Fund accounting

The nature and purpose of each fund is explained in Note 14 to the financial statements.

1.7. Financial instruments

The only financial instruments held by the charity are debtors and creditors. These are categorised as ‘basic’ in accordance with Section 11 of FRS 102 and are initially recognised at transaction price. These are subsequently measured at their transaction price less any impairment.

1.8. Income

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:
Donations and grants are split between restricted and unrestricted funds in accordance with the terms of the grant or donation.
Donations and gifts are recognised in the statement of financial activities when receivable.
Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
Donated services and facilities are included at the value to the charity where this can be quantified.
Bank interest is recognised on an accrual basis.

1.9. Expenditure

Expenditure is included in the statement of financial activities on an accruals basis, inclusive of any VAT that cannot be recovered. It is recognised when there is a legal or constructive obligation to pay for it. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff or resources used on those activities.

1.10. Defined contribution pension scheme

The charity operates a defined contribution scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.11. Leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period they are incurred.

2. Critical judgments and estimates

No critical judgments have been made by management in applying the charity’s accounting policies.

3. Donations & Legacies

	Restricted	Unrestricted	**2025 Total**	2024 Total
	£	£	**£**	£
Guys & St Thomas'	54,503	-	**54,503**	119,927
The National Lottery Community Fund-Reaching Communities	110,319	-	**110,319**	56,309
Bloomsfield Trust	-	6,500	**6,500**	-
Walcott Education Foundation	14,646	-	**14,646**	23,000
Good Things Foundation	3,500	-	**3,500**	-
Lambeth Council	23,624	-	**23,624**	-
Action Funder	3,500	-	**3,500**	-
Power to Change	-	11,000	**11,000**	24,000
John Armitage Charitable Trust	-	41,850	**41,850**	5,000
The Fore	-	10,000	**10,000**	7,000
United St Saviour's	-	15,000	**15,000**	5,000
Clothworkers' Foundation	2,000	-	**2,000**	5,000
Skipton Charitable Trust	-	-	**-**	2,535
Other Income and donations	-	9,365	**9,365**	7,876
Total Donations and Legacies	**212,092**	**93,715**	**305,807**	255,647

4. Income from Charitable Activities

	Restricted	Unrestricted	**2025 Total**	2024 Total
	£	£	**£**	£
Sales and Earned Income	-	17,104	**17,104**	34,157
Total Income from Charitable Activities	**-**	**17,104**	**17,104**	34,157

5. Expenditure on Charitable Activities

	Raising funds	Charitable activities	Support Costs	**2025 Total**	2024 Total
	£	£	£	**£**	£
Staff costs (note 6)	37,833	113,500	37,833	**189,166**	154,435
Recruitment and Training	-	-	2,247	**2,247**	1,709
Rent, rates, and Insurance	-	-	46,133	**46,133**	35,401
Advertising and Marketing	-	890	-	**890**	3,339
Office Overheads	-	-	6,072	**6,072**	10,818
Project Expenses, Devices, Parts and Spares	-	45,456	-	**45,456**	48,180
Ind. Examination fee	-	-	1,600	**1,600**	1,500
Other Professional fees	-	-	2,543	**2,543**	2,655
Bank Charges	-	-	14	**14**	72
Travel and subsistence	-	-	6,535	**6,535**	4,195
	37,833	**159,846**	**102,977**	**300,656**	262,304
Add: allocation of support costs	25,744	77,233	(102,977)	-	-
Total Expenditure on Charitable Activities	**63,577**	**237,079**	**-**	**300,656**	262,304

6. Staff Costs

Staff costs were as follows:	2025 £	2024 £
Salaries and wages	172,621	141,574
Social security costs	11,387	8,920
Pension contributions	5,158	3,941
	189,166	**154,435**

7. Taxation

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

8. Tangible fixed assets

During the year, the charity had no tangible fixed assets.

9. Debtors

	2025 £	2024 £
Trade debtors	**131**	5,060
Other debtors	**-**	5,000
Prepayments	**11,227**	-
	11,358	**10,060**

10. Creditors: amounts due within 1 year

	2025 £	2024 £
Trade creditors	-	-
Taxation and social security	4,286	-
Deferred income	115,500	121,000
Accruals and provisions	1,600	6,356
Other creditors	1,010	788
	122,396	**128,144**

11. Analysis of net assets between funds

	Restricted Funds £	Unrestricted funds £	**Total funds £**
Tangible fixed assets	-	-	**-**
Net current assets	-	111,495	**111,495**
Net assets at the end of the year	**-**	**111,495**	**111,495**

12. Movements in funds

	At the start of the year	Incoming resources £	Outgoing resources £	**At the end of the year £**
Unrestricted funds:				
General funds	**89,240**	110,819	88,564	**111,495**
Total unrestricted funds	**89,240**	**110,819**	**88,564**	**111,495**
Restricted funds:				
Guys & St Thomas'	**-**	54,503	54,503	**-**
The National Lottery Community Fund-Reaching Communities	**-**	110,319	110,319	**-**
Good Things Foundation	-	3,500	3,500	**-**
Walcott Education Foundation	**-**	14,646	14,646	**-**
Lambeth Council	**-**	23,624	23,624	**-**
Clothworkers' Foundation	**-**	2,000	2,000	**-**
Action Funder	**-**	3,500	3,500	**-**
Total restricted funds	**-**	**212,092**	**212,092**	**-**
Total funds	**89,240**	**322,911**	**300,656**	**111,495**

Purposes of funds

General funds: these are available for use at the Trustees ' discretion in furtherance of the objectives of the charity.

Restricted funds: these are donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

13. Trustees' remuneration and benefits

One of the trustees was reimbursed expenses of £238.80 in the current year (2024- nil). This was in line with the Trustee expenses guidance.

There were no other trustees' remuneration or benefits.