

Charity Registration No. 1195788

Company Registration No. 13508050 (England and Wales)

WOODLEIGH IMPACT
REPORT AND UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

WOODLEIGH IMPACT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A H Clarke Mrs L D Clarke Mrs S C Jones
Charity number	1195788
Company number	13508050
Registered office	114 Otley Road Guiseley Leeds West Yorkshire LS20 8LZ
Independent examiner	Peter Crowther FCA Peter Crowther & Co Chartered Accountants 9 Riverside Court Halifax West Yorkshire HX3 9LP
Accountants	RSM UK Tax and Accounting Limited Chartered Accountants Central Square 5th Floor 29 Wellington Street Leeds LS1 4DL

WOODLEIGH IMPACT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the Companies Act 2006 and 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) second edition - October 2019.

The full name of the charity is Woodleigh Impact and its principal operating address is 114 Otley Road, Guiseley, Leeds, West Yorkshire LS20 8LZ.

Objectives and activities

The charity's objectives are primarily the prevention or relief of poverty and the protection and improvement of the physical and natural environment, including by raising awareness of the impact of climate change.

Woodleigh Impact is primarily a grant-making organisation and its day-to-day activities involve researching effective interventions in its chosen cause areas and then identifying charities or other organisations implementing these interventions effectively before then providing them with grants to continue their work. The charity does not accept unsolicited requests for funding but instead prefers to carry out its own independent research first before then approaching charities to discuss their funding requirements and whether they wish for any support.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit statement

The trustees have complied with their duty to have due regard to the guidance on public benefit issued by the Charity Commission.

Achievements and performance

This was the fourth year of operation for Woodleigh Impact and its key achievements included:

- Making seven grants during the period ranging from £2,000 to £20,000 each.
- Visiting Sierra Leone for the first time in November 2025 in order to meet many of the organisations we fund and develop a more informed view of the challenges faced by those living in the poorest communities there and ways to help prevent and alleviate poverty.
- Reviewing our performance throughout the year and making improvements to our grant-making strategy and internal processes to ensure we continue to make sound grant-making decisions within the constraints of finite staff resources.

Financial review

Donations in the year were £175,000 (2024 - £Nil) and expenditure was £105,554 (2024 - £151,881). Closing funds as at 31 December 2025 were £1,079,063 (2024 - £891,310).

Reserves policy

The policy on reserves is to retain sufficient funds to meet charitable objectives. The balance held as unrestricted funds at 31 December 2025 was £1,079,063 (2024 - £891,310) and the trustees believe that these funds are adequate to enable the charity to continue to pursue its charitable objectives.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WOODLEIGH IMPACT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The company is limited by guarantee and registered as a charity under the Charities Act 2011. It is governed by its memorandum and articles of association dated 12 July 2021.

Any person can apply to become a member of Woodleigh Impact and must be approved by the trustees. Each member agrees to contribute £1 in the event of the charity winding up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of this report were:

Mr A H Clarke

Mrs L D Clarke

Miss I H Clarke

(Resigned 5 September 2025)

Mrs S C Jones

(Appointed 5 September 2025)

The directors of the company are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees were appointed because of their strong interest and commitment to improving people's lives and the state of the natural world as well as their business and professional experience to date which means that they are well placed to make informed decisions about how to achieve the biggest potential impact with the charity's finite resources. The trustees ensure that between them they have the necessary skills and experience to govern the charity.

The trustees meet regularly, manage all aspects of the business of the charity and may exercise all the powers of the charity.

Key management personnel remuneration

The trustees consider the board of trustees 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 their time freely and no trustee remuneration was paid during the year.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' report was approved by the board of trustees and signed on its behalf by:

.....
Mr A H Clarke

Trustee

Dated:

WOODLEIGH IMPACT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

WOODLEIGH IMPACT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WOODLEIGH IMPACT

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 5 to 13.

Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Crowther FCA
Chartered Accountant
Peter Crowther & Co
9 Riverside Court
Halifax
HX3 9LP

Dated:

WOODLEIGH IMPACT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted	
		2025	2024
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	175,000	-
Charitable activities	4	43,475	31,281
Investments	5	6,673	8,397
Total income		225,148	39,678
<u>Expenditure on:</u>			
Raising funds	6	2,478	1,009
Charitable activities	7	103,076	150,872
Total expenditure		105,554	151,881
Net gains on investments	13	68,159	54,993
Net income/(expenditure) being net movement in funds		187,753	(57,210)
Total funds brought forward		891,310	948,520
Total funds carried forward		1,079,063	891,310

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

WOODLEIGH IMPACT**BALANCE SHEET****AS AT 31 DECEMBER 2025**

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investments	14		723,351		655,918
Current assets					
Debtors	15	1,750		271	
Cash at bank and in hand		359,049		263,303	
			360,799		263,574
Creditors: amounts falling due within one year	16	(5,087)		(28,182)	
Net current assets			355,712		235,392
Total assets less current liabilities			1,079,063		891,310
Income funds					
Unrestricted funds			1,079,063		891,310
Total charity funds			1,079,063		891,310

For the year ended 31 December 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies and its members have not required the company to have an audit of its financial statements for the period in question in accordance with section 476 of the Act.

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

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

The financial statements on pages 5 to 13 were approved and authorised for issue by the board on and signed on their behalf by:

.....
Mr A H Clarke
Trustee

WOODLEIGH IMPACT

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

1 Accounting policies

Charity information

Woodleigh Impact ('the charity') is a private company limited by guarantee incorporated in England and Wales. The registered office is 114 Otley Road, Guiseley, Leeds, West Yorkshire LS20 8LZ. The charity's operations and principal activities are described in the trustees' report.

Accounting convention

The financial statements have been prepared in accordance with applicable accounting standards under the historical convention with assets and liabilities initially recognised at historical cost except for certain investments which are held at market valuation, as stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019), the Charities Act 2011 and Companies Act 2006.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The charity constitutes a public benefit entity as defined by FRS102 and has therefore applied the relevant public benefit requirement of FRS102.

The financial statements have been prepared under the historical cost convention modified to include investments measured at fair value. The principal accounting policies adopted are set out below.

Going concern

The trustees have reviewed the expected cash outflows for the charity against expected cash inflows and assets held for twelve months from the approval of these financial statements. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, and therefore have concluded that it is appropriate to use the going concern basis in the preparation of these accounts.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Investment income is accounted for in the accounting period in which it is receivable.

WOODLEIGH IMPACT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises costs incurred by the charity in delivery of its activities and objectives. It includes both costs directly attributable to activities and indirect costs necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Grants payable are payments made to third parties in furtherance of the charitable objectives and are charged in the year when the offer is conveyed to the recipient.

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting period end date using the closing quoted market price. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Financial instruments

The charity only has basic financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently at settlement value.

Taxation

The charity meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is partially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

WOODLEIGH IMPACT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Donations and legacies

	2025 £	2024 £
Donations and gifts	175,000	-

4 Charitable activities

	2025 £	2024 £
Services provided under contract	43,475	31,281

5 Investments

	2025 £	2024 £
Income from listed investments	1,549	1,680
Interest receivable	5,124	6,717
	6,673	8,397

6 Raising funds

	2025 £	2024 £
Investment management	2,478	1,009

WOODLEIGH IMPACT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Charitable activities

	Other Costs	Staff Costs	Total 2025	Total 2024
	£	£	£	£
Staff costs	-	44,790	44,790	32,688
Bank charges	-	-	-	56
Subscriptions	516	-	516	322
Insurance	207	-	207	207
Travelling	5,103	-	5,103	-
	<u>5,826</u>	<u>44,790</u>	<u>50,616</u>	<u>33,273</u>
Grant funding of activities (see note 8)	49,160	-	49,160	114,221
Share of governance costs (see note 9)	3,300	-	3,300	3,378
	<u>58,286</u>	<u>44,790</u>	<u>103,076</u>	<u>150,872</u>
Analysis by fund				
Unrestricted funds	<u>58,286</u>	<u>44,790</u>	<u>103,076</u>	
For the year ended 31 December 2024				
Unrestricted funds	<u>118,128</u>	<u>32,744</u>		<u>150,872</u>

8 Grants payable

	2025 £	2024 £
Grants to institutions (7 grants):		
Reseed	4,000	-
Masanga UK	6,000	-
Collaborative School Network	20,000	20,000
Greenworld Education & Research	-	20,000
Hospice for Africa	-	30,000
Gladi Gladi Trust	3,000	-
Coal Action Network	-	5,221
Rory's Well	2,000	10,000
Sierra Leone Education & Development Trust	-	4,000
Waterloo Partnership	-	2,000
Adami	-	5,000
Build on Books	-	4,000
Help Medina	4,160	9,000
Kambia District Foundation	-	5,000
Ilkley Clean River Trust	10,000	-
	<u>49,160</u>	<u>114,221</u>

WOODLEIGH IMPACT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

9 Governance costs

	2025 £	2024 £
Accountancy	2,520	2,598
Independent examiner's fees	780	780
	<u>3,300</u>	<u>3,378</u>
Analysed between:		
Charitable activities	<u>3,300</u>	<u>3,378</u>

10 Net movement in funds

Current year:	Balance at 1 January 2025 £	Income £	Expenditure £	Net gains on investments £	Balance at 31 December 2025 £
Unrestricted funds	<u>891,310</u>	<u>225,148</u>	<u>(105,554)</u>	<u>68,159</u>	<u>1,079,063</u>
Prior year:	Balance at 1 January 2024 £	Income £	Expenditure £	Net gains on investments £	Balance at 31 December 2024 £
Unrestricted funds	<u>948,520</u>	<u>39,678</u>	<u>(151,881)</u>	<u>54,993</u>	<u>891,310</u>

11 Trustees

None of the trustees (or any persons connected with them) received or waived any remuneration or benefits from the charity during the year (2024 - £Nil). One trustee received payments of £848 (2024 - £Nil) in respect of travel costs reimbursed. The trustees are considered to be the key management personnel of the charity.

WOODLEIGH IMPACT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

12 Employees

Number of employees

2025 Number	2024 Number
2	2

Employment costs

	2025 £	2024 £
Wages and salaries	44,667	31,088
Other pension costs	123	1,600
	44,790	32,688

One member of staff is permanently seconded to another organisation. Income is received for this arrangement which is included in charitable activities.

13 Net gains on investments

	2025 £	2024 £
Revaluation of investments	68,159	54,993

14 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
Valuation			
At 1 January 2025	644,357	11,561	655,918
Additions	669,630	-	669,630
Valuation changes	68,159	-	68,159
Disposals	(658,795)	(11,561)	(670,356)
At 31 December 2025	723,351	-	723,351
Carrying amount			
At 31 December 2025	723,351	-	723,351
At 31 December 2024	644,357	11,561	655,918

WOODLEIGH IMPACT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	1,750	271

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,667	37
Other creditors	-	4,000
Accruals and deferred income	3,420	24,145
	5,087	28,182

17 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through profit and loss	723,351	655,918

18 Related party transactions

During the year, the charity received donations from the trustees totalling £140,000 (2024 - £Nil).