Charity Registration No. 1067673 (England and Wales)
Charity Registration No. SC039866 (Scotland)
Company Registration No. 03469653 (England and Wales)

ABILITYNET (A COMPANY LIMITED BY GUARANTEE) ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

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1. Legal and administrative information

Trustees	A Brooks — Chairman (Resigned 7th February 2026)	
	O Purcell	(elected to Chairman 8th February 2026)
	A Orsi	(elected to Vice-chair 8th February 2026)
	M Evason	
	K Kanodia	(Resigned 30 April 2025)
	C Josey	(Appointed on 30 July 2025)
	G Pedlingham	(Resigned 6th February 2026)
	N Rumsey	
	D Silverstone	
	L Smyth	(Appointed on 30 July 2025)
	S Woodhams	
	IBM UK Ltd (S Warwick)	
	The Worshipful Company of Information Technologists (M Gurney	
Patron	Martha Lane Fox, Baroness of Soho CBE	
President	David Livermore OBE	
Vice President	Roger Jefcoate CBE DL	
Chief Executive	Amy Low	
Secretary	Kim Bridges	(Appointed on 7th November 2026)
	Fiona Watson	(Resigned 6th November 2025)
Charity number		
England and Wales	1067673	
Scotland	SC039866	
Company number	03469653	

Legal and administrative information continued

Principal address	Suite 33 Pure Offices Plato Close Leamington Spa Warwickshire CV34 6WE
Registered office	Suite 33 Pure Offices Plato Close Leamington Spa Warwickshire CV34 6WE
Auditor	9 Appold Street London England EC2A 2AP
Bankers	Coutts & Co 440 The Strand London WC2R 0QS
	CCLA Investment Management Limited Senator House 85 Queen Victoria Street London EC4V 4ET
	Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW

2. Trustees Report for the year ended 31st December 2025

The Trustees present their report and financial statements for the year ended 31 December 2025. The Trustees report includes the directors' report required under company law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, applicable law and United Kingdom Accounting Standards including Statement of Recommended Practice (FRS 102), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

3. Reference and administrative information

The charity is a company limited by guarantee registered in England and Wales under the number 03469653 at Companies House.

The charity is also registered with the Charity Commission in England and Wales under number 1067673 and with the Office of the Scottish Charity Regulator under number SC039866.

Trustees

The Trustees, who are also directors for the purpose of company law, who served during the year and up to the date of signature of the financial statements, were:

- A Brooks – Chairman (resigned 7th February 2026)
- O Purcell - (elected to Chairman 8th February 2026)
- A Orsi - (elected to Vice-Chair 8th February 2026)
- K Kanodia (resigned 30 April 2025)
- G Pedlingham (resigned 6th February 2026)
- N Rumsey
- D Silverstone
- M Evason
- S Woodhams
- L Smyth (appointed 30 July 2025)
- C Josie (appointed 30 July 2025)
- IBM UK Ltd (S Warwick)
- The Information Technologists' Company (M Gurney)

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Chief Executive who served during the year: A Low

3.1 Related parties

There were no related party transactions in the year.

3.2 Governing document

The organisation is a charitable company limited by guarantee, incorporated in the UK, and registered as a charity in England and Wales as well as in Scotland. The company was established under a Memorandum of Association, which created the objects and powers of the charitable company and is governed by its Articles of Association.

3.3 Trustee recruitment, appointment, training, and induction

AbilityNet currently has ten Trustees, who are also directors under company law; there are two Corporate Trustees, being IBM (UK) Ltd and The Information Technologists' Company (WCIT) which each appoint a representative to the Board.

Other Trustees are selected for a range of skills to support the existing or emerging needs of AbilityNet. When a vacancy occurs, potential candidates are interviewed by a panel of Trustees.

Suitable individuals are briefed by the Chairman and Chief Executive before being proposed for appointment to the Board of Trustees. New Trustees receive a full briefing, including an induction pack containing the Memorandum and Articles, a copy of relevant policies with a glossary of terms and copies of minutes of previous meetings.

3.4 Management

Key management personnel comprise the Trustees and the senior management team.

The Chief Executive Officer is responsible for the charity's overall day-to-day management reporting to the Board. Key strategic decisions are taken to the Board for approval and where appropriate a sub-committee is formed to consider anything that requires additional input or that needs resolution.

The Board of Trustees (Directors) is responsible for the overall strategic direction and sound financial practices within the charity. The Trustees hold Board meetings on a quarterly basis; they also receive a Monthly Business Update from the Chief Executive which includes management accounts, a report on progress to date and any notable events in the coming period.

The Chairman, as the representative of the Board, also maintains regular contact with the Chief Executive and, as necessary, secures agreement from the Board for urgent action, unless already empowered by the Board to make the necessary decision.

Senior Managers are invited to Board meetings to provide briefings on different aspects of the charity's work. The Trustees provide advice and support to senior managers whenever appropriate, so that their expertise and insights can be used to benefit the charity.

The senior management team who served during the year were:

- A Low (Chief Executive Officer)
- M Comerford (Human Resources)
- P Dalton (Sales)
- W Sutton (Consultancy Services)
- S Brain (Charitable Services)
- F Watson (Finance) (resigned 6 November 2025)
- K Bridges (Finance)
- M Walker (Marketing & Portfolio)

3.5 Audit & Remuneration Committees

The Audit Committee considers the financial conduct of the organisation and related risks. In addition, current plans and actions are discussed and considered, including emerging and existing financial, economic, and operational risks to the charity and the evaluation of their impact and likelihood. The committee decides if and how to include these on the charity's Risk Register. Actions are agreed where necessary and progress monitored on a regular basis.

This committee is made up of four experienced Trustees and is attended by AbilityNet's Finance Director and Chief Executive. During 2025 this was chaired by O Purcell and met twice. One of which was with the external Auditors to review and recommend approval of the annual report and financial statements. It reports to the Board of Trustees at the next available board meeting.

3.6 Diversity and equality

AbilityNet seeks to provide an inclusive environment and encourage equal opportunities for its employees. We aim to deal with internal and external stakeholders and members of the public free from bias in an open and accessible way.

To further this aim, AbilityNet provides training to its employees (mandatory) and Trustees on Diversity and Equality to add to the cultural awareness and understanding of this subject throughout the organisation.

The Board of Trustees agree the context and strategic direction in this area, approving policies which underpin this across the charity. These are designed to inform and educate employees in our obligations under relevant legislation (e.g. Equality Act 2010) and to encourage an open and inclusive culture throughout the charity.

3.7 Safeguarding

AbilityNet is committed to enabling a safe and rewarding environment for its employees and volunteers. Our Safeguarding policy is designed to ensure everyone is treated fairly and respectfully. We also have a whistle-blowing policy so that people can raise any concerns they have in confidence.

Several of our employees and volunteers carry out roles that may mean they encounter people who are considered to be vulnerable. We carry out regular criminal record checks for employees and volunteers engaged in such roles.

We review the information in our Safeguarding policy every two years to ensure it is current and in line with best practice. We aim to provide our staff and volunteers with the most up-to-date knowledge and understanding, using guidance from the Government and the Charity Commission, adapting our approach accordingly.

3.8 How our objectives deliver public benefit.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Trustees have thought carefully about how planned activities will contribute to the aims and objectives they have set.

AbilityNet's work benefits a wide range of organisations, including the voluntary sector, public and commercial organisations, and individuals across the United Kingdom and elsewhere.

Our main objectives and activities are described in more detail below:

4. Objectives and Activities

AbilityNet's vision is "a digital world accessible to all". We work towards this vision by supporting disabled and older people to leverage technology to achieve their full potential at work, in education and in day-to-day life.

Our ambition is to improve lives by recommending and demonstrating technology to act as an enabler for our key audiences.

AbilityNet is known for the extent of its services, deep expertise, and insights, and for supporting a wide range of needs. Our staff and volunteers are experts who care; although our principal focus is the UK, our influence is global.

As more services move online, the potential for social and economic disadvantage increases for people struggling to access or use technology. We remain the only UK charity reaching out to support this pan-disability group. We support people in building their confidence and capability to navigate the digital world and ensuring the technology they use, or wish to use, is accessible, usable, and inclusive.

4.1 How do we help?

We approach this in four ways:

- we support disabled, older, and otherwise digitally excluded people to use technology in their homes, educational establishments, the workplace, or day to day activities.
- we support companies and organisations to develop and improve their digital services and content, to comply with accessibility standards and meet the needs of the widest audience.
- we provide support to our volunteers so they can assist disabled and older people to derive the most benefit from their technology.
- we promote the availability and uptake of inclusive and accessible technology and the benefits of inclusive design of digital experiences through events, webinars and participation in policy related activities

The main areas we aim to influence are:

- encouraging best practice in the design of accessible websites, mobile apps, systems, and content across sectors by following and promoting the standards of Web Content Accessibility Guidelines ("WCAG") and inclusive design.
- engaging with major technology companies to encourage them to consistently advance inclusion strategies in all their technologies and systems.
- enabling disabled and older people to make effective use of digital technologies at work, in education and in day-to-day life.
- stimulating organisations to provide a learning and enlightened environment for their IT and web design professionals to promote digital inclusion throughout the development lifecycle
- encouraging employers to adopt inclusive practices and reasonable adjustments in their workplace environments so that disabled employees can maximise their potential
- convening the accessibility community and sharing thought leadership and case stories of excellent practice via a series of comms activities including our flagship event TechShare Pro, expert round tables, webinars and news items.

5. Charitable services

Throughout 2025, AbilityNet continued its mission to delete the digital divide by delivering free, practical, and life changing support to disabled and older people across the UK.

Through our national helpline, online resources, home visits, remote support, digital skills training, webinars, accessible technology guidance, community partnerships, and volunteer-driven assistance, we provided practical, personalised help to thousands of people every day.

Our free programmes span everything from essential in person, deep impact, one-to-one support and confidence-building training, to online support and guidance used by hundreds of thousands of users. Together, these integrated services ensure that people can stay safe, connected and independent in a rapidly changing digital world.

5.1 Person centred support

Our national help line remained a vital first point of contact, 20,000 help line calls were answered last year, 50% more than the previous year.

"The support I received is greater than any praise I can give. I'm lost for words. At long last my mind is not in a muddle." ***Daisy, Free Services Client***

The AbilityNet Tech Volunteer programme empowers disabled and older people by providing essential support at home and remotely. More than 500 volunteers contributed their time and expertise, resolving almost 5,000 tech related queries in 2025, from choosing the right device to troubleshooting issues and providing hands-on digital skills training.

Volunteers rated their experience of participating in the programme 8.4/10, with 93% saying the experience is meaningful. This strong feedback highlights their satisfaction, especially with the programme's flexibility and quality support. Volunteers feel a genuine sense of purpose, knowing their efforts help bridge the digital divide.

"Volunteering with AbilityNet has been truly rewarding. The support and resources are excellent, and I value the flexibility that helps me contribute in a way that fits around my life."

5.2 Access to 1000s of online tips, tricks and adaptations

AbilityNet's website attracted nearly one million visitors seeking reliable, accessible information.

Our free factsheets, giving advice on how technology supports a wide range of conditions, were downloaded 78,000 times.

"I have vision loss and had no idea that this kind of assistance was available! Fantastic! Thanks, I will try it. Super easy instructions in an easily legible font written in very simple language. Thanks again." ***Factsheet user***

My Computer My Way, our flagship accessibility guide, supported people with 680,000 sessions helping users customise accessibility features on computers, tablets, and smartphones to remove barriers to using their devices.

Our events programme continued to grow, offering free public webinars and professional accessibility training. In 2025, more than 7,000 people took part in sessions covering digital skills, digital accessibility, inclusive design, and disability-related topics.

"This is the first time I've attended one of your webinars. I've found it very useful. I intend to attend all your webinars in the future. I regret not knowing about your existence earlier. Thank you for making me a little less apprehensive of being part of the huge digital divide that I acutely feel part of as I'm 70 years old and not a Digital Native. Thank you for giving me this opportunity to learn more." ***Webinar attendee***

"Brilliant session with understandable content - will be very useful to me in my work." ***Free accessibility training attendee***

5.3 Powerful partnerships

By forming partnerships, we were able to broaden our influence and deepen our impact. Our work with BT Group advanced us to Phase 3 of the national digital skills programme, and since joining forces, we've conducted over 13,000 training sessions across the length and breadth of the United Kingdom. Social value support tied to fibre rollout initiatives also grew, helping us reach an additional 16 locations throughout the UK.

"Since 2023, BT Group's partnership with AbilityNet has enabled older adults and those who are digitally excluded across the UK to develop the skills and confidence necessary to access the online world. Our collaboration is fueled by AbilityNet's expertise and enthusiasm, which supports our Connect for Good mission as well as social value targets in many public sector contracts." ***Amy Caton, Senior Programme Manager, Social Impact, BT Group***

Thanks to these initiatives and other community-funded projects, we enhanced our reach locally by providing 10,000 digital skills training interventions through both group workshops and one to one sessions.

"Technology is changing fast, these sessions are very valuable for those of us who have retired and have no other ways to update our knowledge." ***Emma, Digital Skills Session Attendee***

5.4 Scotland impact

- A dedicated team of 60 Tech Volunteers provided free support across Scotland
- 22 BT-funded community events increased confidence around the Digital Voice switchover
- Two full-time digital skills trainers delivered training to 1,200 people across Glasgow, Edinburgh, Aberdeen, Perth and Dundee.
- Looking ahead, we are committed to building on the momentum of 2025, continuing to forge impactful partnerships and deepen our support for those

most in need. By harnessing our expertise and working collaboratively with organisations and communities, we will open more digital doors and empower even more individuals to thrive in an increasingly digital world.

5.5 TechShare Pro

Now in its 9th year our annual TechShare Pro conference is our flagship community event and took place over three days in London in November 2025. This sold-out event was our biggest gathering yet, with over 400 in-person attendees and 1500 online registrants.

The event was supported by Microsoft, HSBC, Google, Barclays, Meta, Amazon and many other sponsors as well as partners such as the International Association of Accessibility Professionals (IAAP) which AbilityNet leads in the UK.

A mix of panels, forums and workshop featured 90 speakers from all sectors and many different parts of the world. Topics included AI and Accessibility, Neurodiversity, Customer Experience, brands, advertising and Accessibility leadership.

All the content is shared for free after the event and continues to be used by people from accessibility, digital inclusion and other experts.

5.6 Public benefit

Our estimate of the public benefit value of our free services delivered in 2025 under our measures is is £2,5mn versus £2,25m in 2024 (11% up year on year). Full details of our work are covered in our Impact Report, which is available for download on our website.

Highlights include:

- Our network of over 500 volunteers delivered thousands of hours of free one-to-one support and helped digital new skills;
- 98% of the people we supported said they were better able to use technology at home, with major improvements in confidence, independence and reduced isolation.
- 100% of the organisations we work with said they now provide a better user experience, and all reported being more empowered to design and develop with accessibility in mind.
- Through our mission to delete the digital divide, our volunteers and expert staff deliver significant social value by improving digital confidence, skills, and access across communities.

Read the full report at AbilityNet's Impact Report 2025

6. Commercial Services

6.1 2025 Operational Overview & Impact

During 2025, we successfully partnered with over 200 organisations across the public, private and third sectors. Our primary focus remained on translating broad accessibility objectives into tangible measurable improvements in both customer and colleague experiences. By providing robust strategic and operational support, we enabled our clients to benchmark effectively and significantly mature their digital accessibility programmes.

6.2 Service delivery

To facilitate this ongoing progress, we delivered a suite of solutions encompassing strategic consultancy, rigorous testing and manual auditing, inclusive user research, and digital platform accreditation. Additionally, our learning and development services continued to support organisations and individuals in embedding essential digital accessibility skills. Throughout the year, client engagement highlighted a sustained demand for overarching programme strategy, flexible testing models aligned with modern release cycles, international user research, role-specific training, and formal accreditation.

6.3 Market growth and regulatory complexity

The digital accessibility market experienced continued expansion in 2025, heavily driven by evolving legal and regulatory frameworks. The enforcement of the European Accessibility Act (EAA) in mid-2025 introduced significant compliance imperatives for organisations trading within the EU. We successfully positioned ourselves as a key facilitator during this transition. Through establishing readiness frameworks, published guidance, and expert advisory, we enabled clients to navigate regulatory uncertainty with confidence and take decisive, compliant action.

6.4 Innovation and technology adoption

As Artificial Intelligence and automation became increasingly prominent in industry discussion and client engagements, our approach focused on delivering pragmatic, tailored advisory. We guided clients in balancing the efficiencies of automated testing with the necessity of expert manual auditing and diverse user research as the definitive measures of quality.

By actively monitoring emerging AI-assisted tools and the wider vendor landscape, we ensured our clients were equipped to navigate these new technologies and scale their accessibility programmes efficiently, underpinned by robust governance and specialist validation.

7. Plans for the future

The charity delivered record levels of public benefit and evidenced positive outcomes and significant impact for its charitable, commercial and community audiences during 2025 and we are exceptionally proud of the positive impact we have created.

We recognise however, that with the rapid pace of the digitisation of society and the opportunities and threats for disabled and digital excluded people in an AI-first world, our mission to ensure the needs of the widest audience are considered so that no-one is left behind has never been more vital. Uniquely placed at the intersection of innovation, policy and frontline delivery, we will use our influence, knowledge and proven delivery models to make meaningful progress in closing the digital divide.

Our ethos has ever been to achieve more through collaboration with partners small and large across the nation. Digital accessibility and disability inclusion are shared social and business imperatives and need to be solved together. During 2026 we will further grow this network and promote our proven 'turnkey' solution to digital exclusion to strategic partners and policy makers, inviting them to support us in scaling to meet the growing need for our support.

With the right partners and funding models we are optimistic that we can engage and support many more people that stand to gain so much from digital participation to safely and comfortably make the most of the digital world. We will work closely with relevant government departments to ensure that disabled and older people are at the heart of digital decision making and relevant regulation and legislation.

We will continue to work with a wide range of organisations as their strategic and technical accessibility and inclusion partners, ensuring they are developing digital experiences that are accessible and inclusive by design. Our user research practice, our database of disabled and older participants and our unique reach into digitally excluded populations means we are well placed to support the safe and ethical development of AI powered customer experiences.

The inherent biases that large language models (LLMs) have absorbed reflect the biases that exist in society. We will amplify the voice of lived experience and demand focus amongst innovators to design with inclusivity as a core consideration. As part of this, we will encourage and support organisations to actively recruit deaf, disabled and neurodivergent tech talent into their organisations. Until the teams creating digital experiences reflect the audiences they serve, accessibility and inclusion risk remaining an afterthought.

8. Review of financial position

The Summary of the year ended 31 December 2025 is as follows:

- Incoming Resources amounted to £4,985,137 (2024 £4,332,582).
- Outgoing Resources amounted to £4,772,483 (2024 £4,514,674).

A surplus recorded of £212,654 (2024 loss recorded of £182,192) after depreciation costs.

At the Balance Sheet date the Charity's total funds amounted to £1,714,230 (2024: £1,451,570) Free Reserves amounted to £1,557,826 (2024: £1,405,319).

9. Fundraising compliance – disclosure

AbilityNet recognises that the generosity of our donors and partners is a critical constituent of our funding which enables us to carry out our charitable activities. We will continue to seek a diverse range of sources of income for our charitable activities.

Whilst our aim is to maximise our income, we recognise that on rare occasions we may consider refusing a donation or other involvement with a sponsor or a particular activity. In such an instance we will act with utmost integrity; we will respect any matters of legitimate confidentiality and, in conducting all discussions and conveying the decision, will aim to respect the dignity of the prospective donor and/or partner.

We had no occasions in 2025 to refuse any donations.

We seek to adhere to the highest standards of fundraising practice. Our fundraising activities comply with the standards in the Code of Fundraising Practice.

We have received no complaints about our fundraising this year. We also pay close attention to the changing regulatory environment to ensure that we remain compliant with best practice and that any fundraising is transparent, honest, and non-intrusive.

We did not directly approach the public in our fundraising activities or employ professional fundraising agencies. Most fundraising activities were planned and delivered in-house.

10. Reserves policy – disclosure

The charity's ambition in the medium to longer term is to provide five months' cover of the charity's day-to-day average running costs.

Our free reserves (being Unrestricted Reserves excluding Fixed Assets) as of 31 December 2025 stood at £1,557,826 versus £1,405,319 prior year, providing x 3.9 months' cover of an average of our last 3 month's operating costs, versus 4.0 months from the year before.

The Board remains committed to strengthening our reserves and working towards attaining the objective set in the policy.

11. Investment principles – disclosure

If the longer-term outlook for the Charity looks secure, funds of more than six months' expenditure, may be invested in suitable funds or invested in projects to increase the Charity's impact to its beneficiaries.

At the time of writing, AbilityNet has little experience of investment management, therefore, our policy will be general in this regard. Should trustees wish to take any investment decisions beyond the cash-based approach described here, our current policy is:

• To formulate a more comprehensive investment policy to frame our approach beyond cash.

• To take external, independent, investment advice in any specific investment actions in accordance with Articles 5.26, 5.27 and 5.28 of AbilityNet's Articles of Association.

All investment decisions for investing funds above six months' expenditure (as defined above) are to be taken by the Trustees after obtaining appropriate advice and instructing the Chief Executive and Finance Director accordingly.

The Charity's current aim is that the maximum allowed reserve level should not exceed twelve months with guidance to not exceed more than nine months expenditure before an agreed course of action has been approved.

In summary

- Below 6 months, we will seek to build up reserves to this level as resources permit.
- Between 6 and 9 months, we will keep matters under review to anticipate reserves growing further beyond this level.
- Between 9 and 12 months, the Board will agree an action plan to avoid breaching the 12 months limit.

Above 12 months, the Board must either review this policy or act to cap reserves at this level.

12. Risk factors

The Trustees and Management keep the risks to which the charity is exposed under review and have established monitoring processes to understand and mitigate those risks. Strategic and shorter-term plans are reviewed on a regular basis.

The Trustees previously identified that a key risk is the concentration of commercial income, that is contract backed, from a small number of sources. Working with the Management team we continue to make progress to diversify the customer base and grow alternative sources of income through developing and delivering new services into the accessibility arena. The continued growth of Fundraising project income has helped to mitigate this risk and the charitable services team are continuing to work to diversify the customer base in this area to further reduce risk.

Risk Management is an integral part of the management process and is underpinned by timely reporting and regular Senior Leadership meetings. Mitigation of risk is actively monitored with regular reporting at Board and Finance Committee meetings.

13. Going Concern

The Trustees are satisfied that the return to surplus in 2025 and budgeted surplus into 2026 ensures the Charity is in a strong financial position. This is kept under regular review with Senior Management. The Trustees continue to be satisfied that the Charity's efforts to expand activities in its chargeable services, given the anticipated impact of further cultural and regulatory changes for corporate customers in the coming years continue to place the Charity on a firm financial footing.

Accordingly, at the time of approving the financial statements, the Trustees are content that the company has adequate resources, to continue in operation for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

14. Disclosure of information to the auditor

Each of the Trustees (Directors) has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

15. Auditor

The Board Finance Committee has responsibility for monitoring the independence and objectivity of the external auditor and the effectiveness of the Audit process and fixing its renumeration. The auditor, Moore Kingston Smith LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006. Notwithstanding this in line with FRC guidance and good governance the committee has resolved to undertake a review of the current arrangements.

On behalf of the board of Trustees

Owen Purcell

Owen Purcell
Chairman

Date: 29th April 2025

16. Statement of Trustees Responsibilities

The trustees, who are also the directors of AbilityNet for the purpose 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 Board 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 and expenditure, of the charitable company for that year.

In preparing these financial statements, the Board 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Board are responsible for keeping 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

17. Independent Auditors Report to the members and trustees of AbilityNet

17.1 Opinion

We have audited the financial statements of AbilityNet (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 31 December 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

17.2 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 charity 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

17.3 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 charity'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.

17.4 Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Board 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

17.5 Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

17.6 Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper 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 Board were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

17.7 Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13, 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.

17.8 Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.#

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees. Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

17.9 Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

17.10 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 and to the regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed

Signed by:
Luke Holt
A2894826D6244BB...

Luke Holt (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street
London
England
EC2A 2AP

Date: 23/6/2026

18. Statement of financial activities

Current Financial year	Note	Unrestricted	Restricted	2025 Total	2024 Total
		£	£	£	£
Income from:					
Donations and legacies	3	343,734	20,524	**364,258**	**581,242**
Charitable activities	4	4,546,459	-	**4,546,459**	**3,671,738**
Investments	5	74,420	-	**74,420**	**79,602**
Total income		4,964,613	20,524	**4,985,137**	**4,332,582**
Expenditure on:					
Charitable activities					
IT Solutions for disabled people	6	4,692,488	29,989	**4,722,477**	**4,514,674**
Total expenditure	6	4,692,488	29,989	**4,722,477**	**4,514,674**
Net income / (expenditure) for the year		272,125	(9,465)	**262,660**	**(182,092)**
Transfers between funds				**-**	**-**
Fund balances at 1 January 2025		1,434,556	17,014	**1,451,570**	**1,633,662**
Fund balances at 31 December 2025		1,706,681	7,549	**1,714,230**	**1,451,570**

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Statement of financial activities

Prior Financial year	**Note**	**Unrestricted £**	**Restricted £**	**2024 Total £**
Income from:				
Donations and legacies	**3**	534,336	46,907	**581,242**
Charitable activities	**4**	3,671,738	-	**3,671,738**
Investments	**5**	79,602	-	**79,602**
Total income		4,285,675	46,907	**4,332,582**
Expenditure on:				
Charitable activities	**6**			
IT Solutions for disabled people		4,481,766	32,908	**4,514,674**
Total expenditure	**6**	4,481,766	32,908	**4,514,674**
Net income / (expenditure) before net gains / (losses) on investments		(196,090)	13,998	**(182,092)**
Net gains / (losses) on investments		-	-	-
Net income for the year		(196,090)	13,998	**(182,092)**
Transfers between funds				-
Net movement in funds		(196,090)	13,998	**(182,092)**
Fund balances at 1 January 2024		1,630,646	3,016	**1,633,662**
Fund balances at 31 December 2024		1,434,556	17,014	**1,451,570**

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

19. Balance sheet

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	11		**148,850**		**29,237**
			148,850		**29,237**
Current assets:					
Debtors	12	700,550		625,950	
Cash at bank and in hand		3,726,196		2,746,295	
		4,426,746		3,372,245	
Creditors: amounts falling due within one year	13	(2,861,366)		(1,949,911)	
Net current assets			**1,565,380**		**1,422,333**
Total assets less current liabilities			**1,714,230**		**1,451,570**
The funds of the charity:	15				
Restricted income funds			**7,549**		**17,014**
Unrestricted income funds:			**1,706,681**		**1,434,556**
Total charity funds			**1,714,230**		**1,451,570**

The financial statements were approved by the trustees on dated 29 April 2026 and signed on their behalf by:

Owen Purcell

Owen Purcell
Chairman

Company Registration Number: 03469653

20. Cash flows

	Notes		2025 £		2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**18**		**1,058,917**		**(120,868)**
Cash flows from Investing activities					
Purchase of tangible fixed assets		(145,257)		(11,096)	
Proceeds on disposal of tangible fixed assets		223		366	
Investment income received		74,420		79,602	
Net cash generated from/(used in) investing activities			**(70,614)**		**68,872**
Cash flows from Financing activities					
Payment of obligations under finance leases		**(8,403)**		**-**	
Net cash generated from/(used in) Financing activities			**(8,403)**		**-**
Net (decrease)/increase in cash and cash equivalents			**979,900**		**(51,996)**
Cash and cash equivalents at beginning of year			**2,746,295**		**2,798,291**
Cash and cash equivalents at end of year			**3,726,196**		**2,746,295**

21. Notes to the financial statements

1 Accounting policies

Charity information

AbilityNet is a private company limited by guarantee incorporated in England and Wales. The principal address is Microsoft Campus, Thames Valley Park, Reading, RG6 1WG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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 GB pound sterling.

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

1.2 Going concern

The Trustees are satisfied that the restructuring and cost mitigation actions enacted in respect of changing market conditions, have significantly reduced costs. This is kept under regular review with Senior Management. Additionally, the Trustees are satisfied that the Charity’s efforts to expand activities in its chargeable services, given the anticipated impact of further cultural and regulatory changes for corporate customers in the coming years, including the EAA, will in the medium term, place the Charity on a firm financial footing.

Accordingly, at the time of approving the financial statements, the Trustees are content that the company has adequate resources, to continue in operation for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The value of services provided by volunteers has not been included in these financial statements.

Intangible income (such as rent-free accommodation) is included where a third party is bearing the cost of supplying the resources and the resources can be valued with reasonable accuracy.

Investment income is included when receivable.

Incoming resources from charitable trading activities are accounted for when earned.

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.

1.5 Resources expended
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 on charitable activities includes the costs of the delivery of its activities and services for its beneficiaries.

All support costs are allocated to the one charitable activity of IT solutions for disabled people.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as below.

A full year's charge is not accounted for in the year of acquisition. Instead, the depreciation charge is time apportioned based on the month of purchase of the tangible fixed asset.

Assessment assets	On a straight line basis over their estimated life of 1-3 years.
Office equipment	On a straight line basis over their estimated life of 1-4 years
Leased Assets(computer equipment)	On a straight line basis over their estimated life of 1-4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

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.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 `Basic Financial Instruments' and Section 12 `Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

1.9 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.

1.10 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the fair value of the assets at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and provision for bad and doubtful debts.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 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.

1.13 Foreign exchange

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net incoming resources

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Board 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.

There were no critical accounting estimates.

3 Voluntary Income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	17,398	20,524	37,922	198,833	46,907	245,739
Intangible income	326,336	-	326,336	335,503	-	335,503
	343,734	20,524	364,258	534,336	46,907	581,242

Intangible income comprises primarily free office facilities, software and services as well as equipment.

Intangible Income

Microsoft	50,000	-	50,000	50,000	-	50,000
Google Ads	77,883	-	77,883	92,108	-	92,108
Free software and hardware	198,453	-	198,453	193,395	-	193,395
Venue & Catering	-	-	-	-	-	-
	326,336	-	326,336	335,503	-	335,503

4 Charitable activities

	IT solutions for disabled people 2025 £	IT solutions for disabled people **2024 £**
Fees from services provided	4,193,682	3,435,518
Event income	352,777	236,220
	4,546,459	3,671,738

Event income includes TechShare Pro for £352,777 (2024: £236,220).

5 Investments

	Unrestricted funds **2025**	Unrestricted funds **2024**
Interest receivable	74,420	79,602

6 Charitable activities

	2025	2024
	£	£
Staff and subcontractor costs	2,946,214	2,778,560
Depreciation and impairment	5,460	26,111
Equipment and direct project costs	256,643	221,052
Staff development and recruitment	10,064	3,606
Professional membership	4,946	2,410
Rent and rates	31,416	108,696
Telephone	1,444	3,443
Motor expenses	52,325	35,764
Travel and subsistence	44,729	27,376
Printing and postage	9,018	5,442
Office facilities and services	79,565	59,058
Connectivity costs	49,791	75,073
Miscellaneous expenses	11,028	7,904
Advertising and PR	114,198	126,389
Insurance	1,059	-
Consultancy	76,019	65,396
Irrecoverable VAT	5,994	4,281
Event costs	181,603	129,215
	3,881,516	3,679,774
Share of support costs (see note7)	815,811	809,552
Share of governance costs (see note7)	25,150	25,348
	4,722,477	4,514,674
Analysis by fund		
Unrestricted funds	4,692,488	4,481,766
Restricted funds	29,989	32,908
	4,722,477	4,514,674

7 Support costs	**Support costs**	**Governance**	**2025**	Support costs	Governance	**2024**
	£	**£**	**£**	£	£	£
Subcontractor costs	528,092	-	528,092	556,563	-	556,563
Depreciation	18,988	-	18,988	19,666	-	19,666
Staff development and recruitment	23,983	-	23,983	4,460	-	4,460
Insurance	27,486	-	27,486	23,529	-	23,529
Bank charges	2,561	-	2,561	2,205	-	2,205
Netsuite charges	49,400	-	49,400	43,215	-	43,215
Irrecoverable VAT	2,354	-	2,354	9728	-	9,728
Legal and professional fees	9,707	-	9,707	1,891	-	1,891
Connectivity costs	75,699	-	75,699	74,892	-	74,892
Other support costs	77,541	-	77,541	73,404	-	73,404
Audit and accountancy	-	25,150	25,150	-	25,348	25,348
	815,811	25,150	840,961	809,552	25,348	834,900
Analysed between						
Charitable activities	815,811	25,150	840,961	809,552	25,348	834,900

The Charity identifies all costs associated with its support and governance functions and allocates them entirely to the one charitable activity of IT solutions for disabled people.

Audit and accountancy includes audit fees of £21,250 (2024: £21,250), £2,250 (2024: £2,750) in respect of assistance with the preparation of the financial statements. This includes £1,550 (2024:£ 0)in respect of the preparation and submission of the tax return. Fees were paid to HW Fisher for the provision of payroll services of £7,318 (2024 : £7,318).

8 Board

None of the Board (or any persons connected with them) received any remuneration during the year, and no trustee claimed expenses during the current or prior year.

9 Pension and other post-retirement benefit commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund.

Contributions payable by the company for the year were £146,087 (2024: £155,644).

The expense has been allocated to unrestricted expenditure on the same basis as wages and salaries.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
IT solutions for disabled people	63	64
Support staff	8	8
Total	71	72

Employment and subcontractor costs	**2025** £	**2024** £
Wages and salaries	2,656,374	2,711,589
Social security costs	299,418	259,606
Other pension costs	146,087	155,644
	3,101,879	3,126,840
Subcontractor costs	360,131	202,628
	3,462,010	3,329,468

10 Employees (Continued)

The key management personnel of the Charity comprise the senior management team as detailed in the trustees' annual report.

Subcontractor costs are shown separately in note 10.

The total employee benefits including pension contributions and employers National Insurance costs of key management personnel was £677,360 (2024: £571,656). The highest paid member of the senior management team received benefits of £123,982 (2024: £109,814).

Redundancy costs for the year amounted to £8,397 (2024: £7,306)

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
£60,000 to £69,999	2	1
£70,000 to £79,999	1	1
£80,000 to £89,999	1	2
£90,000 to £99,999	-	1
£100,000 to £109,999	1	-

11 Tangible fixed assets

	Leased assets (Computer equipment)	Assessment assets	Office equipment	Total
	£	£	£	£
Cost				
At 1 January 2025	-	101,508	132,377	233,885
Additions	142,781	-	2,476	145,257
Disposals	-	(81,652)	(9,822)	(91,474)
At 31 December 2024	142,781	19,856	125,031	287,668
Depreciation and impairment				
At 1 January 2025	-	96,692	107,956	204,648
Depreciation charged in the year	5,949	4,815	13,684	24,448
Eliminated in respect of disposals	-	(81,651)	(8,627)	(90,278)
At 31 December 2025	5,949	19,856	113,013	138,818
Carrying amount				
At 31 December 2025	136,832	-	12,018	148,850
At 31 December 2024	-	4,817	24,420	29,237

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	463,189	451,265
Other debtors	644	26,565
Prepayments and accrued income	236,717	148,120
	700,550	625,950

		2025	2024
13	**Creditors: amounts falling due within one year**	£	£
	Other taxation and social security	293,069	191,822
	Trade creditors	96,718	23,986
	Other creditors	42,665	45,335
	Accruals and deferred income	2,428,914	1,688,768
		2,861,366	1,949,911

14 Deferred income

	2025	2024
	£	£
Balance as at 1 January 2025	1,601,119	1,263,230
Amount released to income	(1,601,119)	(1,263,230)
Amount deferred in the year	2,220,240	1,601,119
Balance as at 31 December 2025	2,220,240	1,601,119

Deferred income consists of service agreements invoiced in advance of the service being provided. Deferred income forms part of accruals and deferred income in note 13 above.

15 Restricted Funds

The income funds of the charity include restricted funds comprising the following movements on donations and grants given on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 January 2024	**Incoming resources**	**Resources expended**	**Balance at 1 January 2025**	**Incoming resources**	**Resources expended**	**Balance at 31 December 2025**
	£	**£**	**£**	**£**	**£**	**£**	**£**
WCIT	**2,516**	-	(1,540)	**976**	-	-	**976**
Other small projects	**500**	46,907	(31,368)	**16,038**	7,272	(16,737)	**6,573**
Kids Driving Digital Inclusion	**-**	-	-	-	13,252	(13,252)	**-**
	3,016	46,907	(32,908)	**17,014**	**20,524**	**(29,989)**	**7,549**

Kids Driving Digital Inclusion - Driving Digital Inclusion project designed to support beneficiaries of the Digital Services Consortium (DSC) to have their access needs met when receiving support with devices, connectivity and digital inclusion.

Restricted Grants from WCIT were for use to help fund tech demo days.

Other small projects includes funding received in the year for AbilityNet's IT Can Help service which enables the provision of free IT support to older people and people with disabilities of any age and for the provision of volunteers in the Birmingham area.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31st December 2025 are represented by :						
Tangible assets	148,850		148,850	29,237		29,237
Current assets/ (liabilities)	1,557,831	7,549	**1,565,380**	1,405,319	17,014	1,422,333
	1,706,681	**7,549**	**1,714,230**	**1,434,556**	**17,014**	**1,451,570**

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Cash generated from operations

	2025	2024
	£	£
Surplus/(deficit) for the year	262,660	(182,092)
Adjustments for:		
Investment income recognised in statement of financial activities	(74,420)	(79,602)
Depreciation of tangible fixed assets	24,448	46,074
Capital repayments of finance lease assets	7,500	
Finance cost - leased assets	903	
(Profit)/loss on disposal of tangible fixed assets	972	1,727
Movements in working capital:		
Decrease/(increase) in debtors	(74,600)	(237,313)
Increase in creditors	911,455	330,338
Cash generated from/(absorbed by)	**1,058,917**	**(120,868)**

19 Analysis of changes in net funds

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash at bank and in hand	2,746,295	979,900	3,726,196
	2,746,295	979,900	3,726,196

20 Lease Liability

	Lease payments	Cash flows	Finance charge
Amounts falling due within one year	50,418	46,067	4,350
Amounts falling due after more than one year	92,432	89,214	3,218
At 31 December 2025	142,850	135,282	7,568