Photo credit © Right To Play

Report of the Trustees

LEGAL STRUCTURE AND GOVERNANCE

Right To Play UK Limited is a charitable company limited by guarantee, incorporated on 3 May 2005 and registered as a charity on 5 December 2005.

Right To Play UK is a charity registered in England and Wales (Registration Number 1112404) and in Scotland (Registration number SC052331), as well as a company limited by guarantee (Registration Number 05441373). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Nothing in these Articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

The Right To Play UK Board of Trustees governs the charity in the UK and is responsible for determining policies and overseeing the strategic direction of the organisation. The Board met four times in 2025 and delegated the day-to-day operations of the charity to the Executive Director. The Trustees are shown on page 3. New Trustees are appointed in consultation with the full UK Board and inducted and trained by the senior team.

The Right To Play UK Finance and Audit Committee comprises three members of the Board as a minimum and is appointed by the UK Board to assist the trustees in fulfilling their oversight responsibilities. During 2025, the Finance and Audit Committee was Chaired by Right To Play UK Trustee, Nancy Curtin.

Fundraising code of practice

Right To Play UK is registered with the Fundraising Regulator and is a member of the Institute of Fundraising. Our fundraising activities are supervised by the Executive Director and Senior Leadership Team and follow recommended fundraising codes of practice. We did not receive any complaints about our fundraising activities in 2025.

RISK MANAGEMENT

The Trustees are responsible for identifying and reviewing the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The UK Executive Director, as operational manager of the charity, manages risk on a day-to-day basis and reports regularly to the Chair, the Finance and Audit Committee and the Board on risk issues, reporting on an updated risk register to the Board at each meeting. Each item is scored according to its perceived potential impact and likelihood together with actions that either have or will be taken in mitigation. One of the primary aims of the Finance and Audit Committee is to provide assurance over the procedures in place to manage the identified risks.

The Trustees considered the principal risks to be:

- dependence on a relatively small support base in an international development fundraising environment, which faced additional pressure in the UK and globally during 2025.
- low brand recognition within the UK
- reliance on small staff team and retention of staff with institutional knowledge.

These risks are currently being managed by a comprehensive fundraising strategy which has been in place since 2022 and is focused on growing the organisation, developing a more diverse and sustainable funding portfolio and building our UK audience and brand. This approach has continued to achieve strong results over the period and the organisation continues to grow income and reach across a range of audiences. The Senior Management Team also works closely with the Right To Play International People and Culture team to recruit and retain talent, reporting regularly to Trustees on team capacity.

RELATED PARTIES

Right To Play UK works in partnership with Right To Play International, under a shared Cooperation Agreement.

CHARITABLE OBJECTS

The objects of Right To Play UK are to relieve the stress and hardship of children and to conduct and procure research into the causes of hardship and distress of children. The charity advances education, promotes health and harmony, and advocates for the improvement of health, education, community building, and the provision of sport and play opportunities.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in the Charities Act 2022 to have due regard to the Charity Commission's guidance on public benefit, which addresses the need for all charities' aims to be, demonstrably, for the public benefit.

Right To Play UK's objectives are to protect, educate and empower children to rise above adversity through the power of play. Our role in the UK is to raise awareness and funds for the vital work of Right To Play, as well as advocate on the importance of play, in order to make a growing contribution to our global efforts to bring about real change in children's lives.

Working together with our partners and the global Right To Play organisation, we work with children in some of the most difficult and dangerous places on earth, helping them to stay in school and graduate, resist exploitation and overcome prejudice, prevent disease and to heal from war and abuse.

For over 25 years, we have delivered programmes with impact in both development and humanitarian contexts. As pioneers in a unique approach to learning, both inside and outside of the classroom, we harness play, one of the most fundamental forces in a child's life, to help children dismantle barriers and embrace opportunities. We are the only global development organisation focused exclusively on using the power of play to transform children's lives.

ACHIEVEMENTS AND PERFORMANCE

2025 was an extraordinary and turbulent period for the broader NGO sector. Around the world, organisations are navigating increasing geopolitical instability, shrinking humanitarian space, economic uncertainty, and rising needs among the communities we serve. These pressures were felt most acutely by children. Too many were facing disrupted education, limited protection, and environments where their voices are not heard and their rights were not upheld.

Over the course of the year, Right To Play reached 4,646,101 children across 13 countries, helping them rise above adversity through play. In challenging contexts, our play based approaches created inclusive learning environments, strengthened confidence in girls, built social and emotional skills, and unlocked pathways to possibility.

Right To Play reached vulnerable children living through conflict and crisis. Through our global programmes, in 2025, we supported 63,655 children to strengthen their emotional well-being and help them cope with trauma, anxiety and grief, including in Lebanon, Gaza and the West Bank. Right To Play supported more than 44,000 refugee and internally displaced children worldwide.

Our programmes provided safe, inclusive spaces for children to learn, heal and play. More than 3,500 children with disabilities participated in our programmes in 2025. 53% of children reached through our programmes were girls, reflecting one of our core aims of improving gender equality and girls' well-being.

In 2025, Right To Play collaborated with governments and policymakers to bring about system-wide change at national and regional levels, including helping to integrate and scale play within education systems. For instance, in Ghana, Right To Play continued working closely with the Ministry of Education, Education Service, National Teaching Council and curriculum authorities to embed evidence-based play-based learning into curriculum, teacher training and classroom practice nationally.

We also strengthened our influence on education policy through advocacy and thought leadership, including the launch of our Accelerating Foundational Learning Through Play policy brief, promoting the integration of play-based learning into national education systems. Alongside reaching millions of children through our programmes, we continued to champion children's right to play globally and advance evidence-based approaches to improving learning, well-being and protection outcomes.

2025 marked Right To Play's 25th anniversary, which was celebrated at an exhibition of our work in London. Our annual Sports Quiz was the most successful to date, raising over £350,000, and we launched multiple new partnership projects, including a new programme in Ethiopia supported by LFC Foundation – the official charity of Liverpool Football Club.

KEY MANAGEMENT PERSONNEL

The key management personnel are defined as the senior management team, which during 2025 consisted of the UK Executive Director, Head of Communications and Engagement, Head of Partnerships, and Head of Fundraising. During 2025, the UK Executive Director role was expanded to include responsibility for Global Strategic Initiatives, leading on a portfolio of strategic organisational fundraising growth initiatives and new markets for Right To Play International. The Board of Trustees is responsible for setting the pay of the Executive Director, in line with global pay scales.

FINANCIAL REVIEW

The charity continues to fund its activities through corporate partnerships, individual donations, grants from trusts and foundations and a range of fundraising events. In 2025 Right To Play UK income was £2,794,387 (2024: £2,425,921) which was an increase of 15% on 2024 and 120% since 2021, as the organisation continued to deliver its current funds and awareness raising strategy.

The charity's restricted income in 2025 was £949,990 (2024: £664,746). In 2025 we pursued new individual giving and partnerships opportunities, continuing to build and diversify our support base, while stewarding a community of dedicated supporters who believe in the importance of our work.

PLANS FOR THE FUTURE

In 2026 the charity intends to continue delivering its successful fundraising strategy, managing key partnerships and individual giving, while developing a pipeline of new support. The organisation will also expand its corporate giving strategy and develop a new event around International Day of Play. It will also continue to strengthen brand reputation, reach and influence and nurture a strong and engaged staff team.

RESERVES POLICY

To enable the smooth running of the charity, a minimum level of unrestricted cash is held to cover three months of estimated future operating expenses.

The final reserves at the end of 2025 were £585,424 (£242,707 restricted), which was higher than the amount required by our reserves policy due to planned operating expenses at the start of 2025. Free reserves were £342,717.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also directors of the charitable company, are responsible for preparing their report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The financial statements are required by law to give a true and fair view of the state of the affairs of the charitable company and the group and of the surplus or deficit for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Trustees are also 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE TO THE AUDITOR

So far as the Board of Trustees are aware:

a) there is no relevant audit information of which the Charity's auditors are unaware; and

b) they have taken all steps that they ought to have taken as Trustees and in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

AUDITOR

The auditor, CT Audit Limited, will be proposed for re-appointment at the forthcoming meeting of the Right To Play UK Board.

Signed on behalf of the Board

Gregory Lai, Chair of Trustees

9 June 2026

Independent Auditor's report

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF RIGHT TO PLAY UK LIMITED FOR THE YEAR ENDED 31 DECEMBER 2025

OPINION

We have audited the Financial Statements of Right to Play UK Limited (the charitable company) for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of 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;
- 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).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' Annual Report which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the Statement of Responsibilities of the Trustees, the Trustees' are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

INDEPENDENT AUDITOR'S REPORT

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the charitable company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Charities Act 2011; Charities and Trustee Investment (Scotland) Act 2005, Companies Act 2006 and employment legislation.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

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

- enquiries of management and the directors about any known or suspected instances of non-compliance with laws and regulations including fraud;
- review of minutes of Board Meetings throughout the period;
- reviewing any correspondence with regulators including the Charity Commission and OSCR;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

USE OF OUR REPORT

This report is made solely to the Board of Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as a body, in accordance with Section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its 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 and 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.

Steven Smillie.

Steven Smillie
(Senior Statutory Auditor)

For and on behalf of CT Audit Limited
Chartered Accountants & Statutory Auditor
61 Dublin Street, Edinburgh EH3 6NL

Date: 15 June 2026

CT Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Statement of financial activities

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME FROM:					
Donations	2	1,837,438	949,990	2,787,428	2,421,606
Investments	3	6,959	-	6,959	4,315
Total		**1,844,397**	**949,990**	**2,794,387**	**2,425,921**
EXPENDITURE ON:					
Raising funds	4	449,500	-	449,500	547,930
Charitable activities					
Projects	5	285,304	994,370	1,279,674	822,837
Grants for International operations		1,205,360	-	1,205,360	874,014
Total		**1,940,164**	**994,370**	**2,934,534**	**2,244,781**
NET MOVEMENT IN FUNDS		**(95,767)**	**(44,380)**	**(140,147)**	**181,140**
RECONCILIATION OF FUNDS					
Total funds brought forward		438,485	287,087	725,577	544,437
TOTAL FUNDS BROUGHT FORWARD		**342,717**	**242,707**	**585,424**	**725,577**

All income and expenditure arise from continuing activities. The charity has no recognised gains or losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented.

The accompanying notes form part of these financial statements.

Balance sheet

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11	-	-	-	-
Investments	12	1	-	1	1
		1	**-**	**1**	**1**
CURRENT ASSETS					
Debtors: amounts falling due within 1 year	13	412,097	149,857	561,954	502,506
Cash at bank and in hand	14	122,804	92,850	215,654	341,589
		534,901	**242,707**	**777,608**	**844,095**
CREDITORS					
Amounts falling due within 1 year	15	(192,185)	-	(192,185)	(118,519)
NET CURRENT ASSETS		**342,716**	**242,707**	**585,423**	**725,576**
TOTAL ASSETS LESS CURRENT LIABILITIES		**342,717**	**242,707**	**585,424**	**725,577**
NET ASSETS		**342,717**	**242,707**	**585,424**	**725,577**

FUNDS	Notes	**2025**	**2024**
	18	£	£
Unrestricted funds		342,717	438,490
Restricted funds		242,707	287,087
TOTAL FUNDS		**585,424**	**725,577**

The financial statements were approved and authorised for issue by the Board of Trustees on 9 June 2026 and were signed on its behalf by:

Gregory Lai
Chair of Trustees

The accompanying notes form part of these financial statements.

Cash flow statement

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES	(132,894)	179,383
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	6,959	4,315
Net cash provided by investing activities	**6,959**	**4,315**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	(125,935)	183,698
Cash and cash equivalents at the beginning of the reporting period	341,589	157,891
Cash and cash equivalents at the end of the reporting period	**215,654**	**341,589**

NOTES TO THE CASH FLOW STATEMENT

	2025	2024
	£	£
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net (expenditure)/income for the reporting period	(140,150)	181,140
Decrease/(Increase) in debtors	(59,452)	17,183
(Decrease)/Increase in creditors	73,666	(14,624)
Interest Received	(6,959)	(4,315)
Net cash provided by operating activities	**(132,894)**	**179,384**

ANALYSIS OF CHANGES IN NET DEBT

	2025 At start of year	2025 Cash Flows	2025 At end of year
	£	£	£
Cash at bank and in hand	187,082	(130,260)	56,822
Cash Equivalents - Investment in Fixed Deposit	154,507	4,325	158,832
Total	**341,589**	**(125,935)**	**215,654**

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

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (published in 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Right To Play UK meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

Right To Play UK Limited's activities, together with the factors likely to affect its future development, performance and position are set out in the Trustee's report. Right To Play UK Limited's forecasts and projections show that the charity should be able to continue to operate at the current level. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Trustees continue to adopt a going concern basis in preparing the annual report and accounts.

Statement of cash flows

The charitable company's cash flow statement reflects the presentation requirements of FRS 102.

Income

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

Voluntary income is recognised when there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Donated services and facilities may be included as income at current market value where this value is ascertainable and the donation is an ongoing arrangement. Where a market value is not available, appropriate estimates are made. In the current and prior year, the value of donated services and facilities was ascertained from the entities that made the donations.

Where the charity would not have ordinarily sought to obtain and pay for a service, no value is recognised in the financial statements. Fundraising income related to the income generated from organised events and is also recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Investment income is recognised on a receivable basis.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the time spent on projects.

Raising funds

Costs of generating funds include staff costs, operational overheads and other costs relating to events organised by the charity for funds and awareness raising. These and other fundraising costs are regarded as necessary to generate funds that are needed to finance charitable activities.

Charitable activities

These costs relate to projects delivered by Right To Play International and Right To Play programmes and include travel costs and other costs considered to be in the furtherance of the charitable objectives of the charity. Support costs have been allocated as applicable to the charitable activities of the charity. Grants relate to amounts donated to Right To Play International.

Governance costs

This comprises the costs of compliance with constitutional and statutory requirements and is now allocated in line with support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Exhibition equipment -10% on cost
Computer equipment -33% on cost

Investments

Investments in subsidiary undertakings are included in the accounts at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Debtors

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leased assets and obligations

Rental costs under operating leases are written off in equal amounts over the period of the leases.

Employee benefits

- Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.
- Termination benefits are accounted for on an accrual basis and in line with FRS 102.

Estimates and Judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results may ultimately differ from those estimates. The Trustees consider depreciation to be subject to estimation and judgement.

Financial Instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

2. DONATIONS

	2025 £	2024 £
Institutional grants	417,516	101,791
UK government grants	532,474	562,955
Donations from individuals	399,738	300,151
Donations from corporations and institutions	1,076,585	1,122,657
Donations from fundraising events and campaigns	352,114	334,052
Donated services and facilities	9,000	-
	2,787,428	**2,421,606**

Included above is £949,990 for restricted purposes which is presented as grants in above note (2024: £664,746)
The donation services and facilities relate to event costs.

3. INVESTMENT INCOME - UNRESTRICTED FUNDS

	2025 £	2024 £
Bank interest	6,959	4,315

4. EXPENDITURE ON RAISING FUNDS

All costs incurred were unrestricted

	Notes	2025 £	2024 £
Promotional materials		51,208	25,422
Special event costs		138,765	164,302
Support costs	6	259,527	358,206
		449,500	**547,930**

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Notes	Projects £	Grants for int'l programmes £	Total 2025 £
International programme costs		994,370	-	994,370
Grants to Right To Play International		-	1,200,000	1,200,000
Support costs	6	285,304	5,360	290,664
TOTAL FUNDS		**1,279,674**	**1,205,360**	**2,485,034**
Analysed as:				
Unrestricted		285,304	1,205,360	1,490,664
Restricted	18	994,370	-	994,370

EXPENDITURE ON CHARITABLE ACTIVITIES

	Notes	*Projects £*	*Grants for int'l programmes £*	*Total 2024 £*
International programme costs		*589,200*	*-*	*589,200*
Grants to Right To Play International		*-*	*863,324*	*863,324*
Support costs	*6*	*233,636*	*10,690*	*244,326*
TOTAL FUNDS		***822,836***	***874,014***	***1,696,850***
Analysed as:				
Unrestricted		*233,636*	*874,014*	*1,107,650*
Restricted	*18*	*589,200*	*-*	*589,200*

6. SUPPORT COSTS

	Cost of raising funds £	Project costs £	Grants for int'l programmes £	Total 2025 £
Office running costs	64,496	3,625	-	68,122
Bad debt expense	-	-	-	-
Travel costs	28,116	3,598	-	31,714
Rent	22,709	-	-	22,709
Staff costs	138,847	272,720	-	411,567
Governance costs	5,360	5,360	5,360	16,080
	259,527	**285,304**	**5,360**	**550,191**

Support costs have been allocated on the basis of estimated time spent on projects.

SUPPORT COSTS

	Cost of raising funds £	*Project costs £*	*Grants for int'l programmes £*	*Total 2024 £*
Office running costs	*27,815*	*10,201*	*-*	*38,016*
Bad debt expense	*236*	*-*	*-*	*236*
Travel costs	*21,392*	*4,731*	*-*	*26,123*
Rent	*20,848*	*72,223*	*-*	*93,071*
Staff costs	*277,225*	*135,792*	*-*	*413,017*
Governance costs	*10,690*	*10,690*	*10,690*	*32,070*
	358,206	***233,636***	***10,690***	***602,533***

7. GOVERNANCE COSTS

	Notes	2025 £	2024 £
Auditor's remuneration	8	16,080	32,070
		16,080	**32,070**

8. NET INCOME / (EXPENDITURE)

Net resources are stated after charging/(Crediting) of:

	2025 £	2024 £
FEES PAYABLE FOR THE AUDIT OF THE ANNUAL ACCOUNTS		
to the company's current auditor	16,080	-
to the company's previous auditor	-	32,070
Operating lease rentals	22,709	93,071

9. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees were reimbursed expenses, remunerated for their services or received benefits for their services to the charity in 2025 (2024: £Nil).

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	351,021	354,052
Social security costs	49,976	43,002
Defined contribution - pension costs	15,437	15,963
	416,435	**345,702**

The average monthly number of employees during the year was as follows:

	2025	2024
Executive Director	1	1
Fundraising/Project	8	5
Marketing/Communications	-	1
	9	**7**

During the year, 1 employee received annual salary between £90,001 - £100,000 and 1 employee between £60,001 - £70,000 (2024: 1 employee received annual salary between £90,001 - £100,000).

Key management personnel comprise the senior management team. The total employee benefits of the key management personnel of charity were £308,272 (2024: £253,579)

11. TANGIBLE FIXED ASSETS

	Exhibition equipment £	Computer equipment £	Totals £
COST			
At 1st January 2025	7,091	4,868	11,959
Disposals	(7,091)	(4,868)	(11,959)
At 31st December 2025	**-**	**-**	**-**
DEPRECIATION			
At 1st January 2025	7,091	4,868	11,959
Depreciation on disposals	(7,091)	(4,868)	(11,959)
At 31st December 2025	**-**	**-**	**-**
NET BOOK VALUE			
At 31st December 2025	-	-	-
At 31st December 2024	-	-	-

12. FIXED ASSET INVESTMENTS

Shares in group undertakings

COST	£
At 1st January 2025 and 31st December 2025	1

There were no investment assets outside the UK.
The company's investments at the balance sheet date in the share capital of companies include the following:

Right To Play UK Trading Limited	**2025**	**2024**
Aggregate capital and reserves (£)	1	1
Holding %	100	100

The company was dormant during the current and prior year.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Amounts owed by associated undertakings	288,460	344,800
Other Debtors	108,490	149,151
Grants Receivable for Restricted Programmes	149,857	-
Pre-payments	15,147	8,555
	561,954	**502,506**

14. CASH AT BANK AND IN HAND

	2025 £	2024 £
Investment in Fixed Deposit - maturity less than 90 days	158,832	154,507
Cash at bank and in hand	56,822	187,082
	215,654	**341,589**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade Creditors	508	849
Accruals	15,150	33,621
Other taxes and social security	16,670	13,558
Amounts owed to associated undertakings	159,857	70,491
	192,185	**118,519**

16. OPERATING LEASE COMMITMENTS

	Land and buildings	
	2025 £	**2024** £
Expiring within one year	22,235	80,226

17. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £15,437 (2024: £15,963) and payable at the end of the year was £2,934 (2024: £2,328).

18. MOVEMENT IN FUNDS

	At 01 Jan 25 £	Income £	Expenditure £	At 31 Dec 25 £
UNRESTRICTED FUNDS				
General fund	438,484	1,844,397	(1,940,164)	342,717
RESTRICTED FUNDS				
Lebanon Programme - READ Foundation	29,009	15,000	(44,009)	(0)
Tanzania - Save Her Seat - LFC Foundation	135,658	75,000	(126,338)	84,320
Tanzania -Save Her Seat - FCDO	39,958	229,996	(269,955)	-
Pakistan - What Works 2 - FCDO	77,462	302,478	(379,940)	-
Tanzania -Save Her Seat - Institutional Donor	5,000	-	-	5,000
Global Emergency Appeal - Individual Grant	-	232	-	232
Palestine Flexible Themed Programme - Institutional Grant	-	50,000	(31,934)	18,066
Tanzania -Save Her Seat - READ Foundation	-	24,784	(24,784)	-
Canadian Indigenous Programmes - Postcode Lottery UK	-	55,000	-	55,000
Ghana Play Acceleration Project - Souter Charitable Trust	-	10,000	(10,000)	-
Ethiopia Reading and Inclusion for Safe Education - LFC Foundation	-	150,000	(102,018)	47,982
Ethiopia - The READing Project - READ Foundation	-	37,500	(5,392)	32,108
	287,087	949,990	(994,370)	242,707
TOTAL FUNDS	**725,571**	**2,794,388**	**(2,934,533)**	**585,424**

MOVEMENT IN FUNDS

	At 01 Jan 24 £	*Income £*	*Expenditure £*	*At 31 Dec 24 £*
UNRESTRICTED FUNDS				
General fund	*332,895*	*1,761,175*	*(1,655,581)*	*438,490*
RESTRICTED FUNDS				
UNICEF-WASH - Charity Donation	*-*	*1,000*	*(1,000)*	*-*
UNICEF-WASH - Corporate Donation	*-*	*4,703*	*(4,703)*	*-*
Multi-Right To Play Global Emergency Appeal - READ Foundation	*-*	*35,000*	*(5,991)*	*29,009*
UnRestricted-General Programme - Liverpool Foundation	*193,353*	*-*	*(57,695)*	*135,658*
FCDO Multi-Save Her Seat	*-*	*263,935*	*(223,977)*	*39,958*
FCDO-Play for Prevention of VAWG	*18,188*	*299,020*	*(239,746)*	*77,462*
Multi-Right To Play Global Emergency Appeal - Individual pooled donations	*-*	*6,088*	*(6,088)*	*-*
Multi-Save Her Seat - Foundation pooled	*-*	*5,000*	*-*	*5,000*
UnRestricted-General Programme - Palestine	*-*	*50,000*	*(50,000)*	*-*
	211,541	*664,746*	*(589,200)*	*287,087*
TOTAL FUNDS	***544,436***	***2,425,921***	***(2,244,781)***	***725,576***

18. contd. MOVEMENT IN FUNDS

DESCRIPTION OF FUNDS AND THEIR PURPOSE

UK AID FROM THE UK GOVERNMENT
(Save Her Seat project)

Right To Play's Save Her Seat project in Tanzania is made possible by generous donations from the public, LFC Foundation - the official charity of Liverpool Football Club, and UK aid from the UK government. This three-year project is supporting vulnerable girls in grades four to seven across 40 primary schools in the Tarime and Serengeti districts of Tanzania to increase girls' access to school and improve the quality of education they receive.

UK AID FROM THE UK GOVERNMENT
(What Works 2 project)

Following on from an innovative global programme that tested various models in multiple countries across the globe, UK aid from the UK government is now supporting Right To Play's What Works 2, which is helping to challenge harmful social norms and practices that contribute to violence against girls and women in Pakistan.

POSTCODE LOTTERY UK
(Indigenous Programmes, Ontario, Canada)

Postcode Lottery UK's kind support is helping to empower indigenous children and young people across Ontario, Canada, by contributing to foster collective healing and resilience, uphold Indigenous sovereignty, and create pathways for lasting, community-led change. By helping to strengthen the voices, confidence, and leadership of young people, Postcode Lottery UK is supporting Indigenous communities not only to overcome the legacies of inequity but to thrive - culturally, socially, and emotionally - for generations to come.

LFC FOUNDATION
(Save Her Seat project, Tanzania)

Right To Play's Save Her Seat project in Tanzania is made possible by generous donations from the public, LFC Foundation - the official charity of Liverpool Football Club, and UK aid from the UK government. This three-year project is supporting vulnerable girls in grades four to seven across 40 primary schools in the Tarime and Serengeti districts of Tanzania to increase girls' access to school and improve the quality of education they receive.

LFC FOUNDATION
(Reading and Inclusion for Safe Education – RISE project, Ethiopia)

LFC Foundation - the official charity of Liverpool Football Club - is helping to transform children's lives in Ethiopia through Reading and Inclusion for Safe Education (RISE), a three-year project that will improve reading skills and mental well-being among vulnerable children in Debre Birhan City, in the Amhara region. The project will support 9,500 children, including those living with disabilities and children who have been displaced by conflict.

READ FOUNDATION
(The READing Project, Ethiopia)

READ Foundation is helping to transform children's lives in Ethiopia through The READing Project, a three-year project that is addressing the psychosocial and learning needs of out-of-school girls and internally displaced children in Debre Birhan City, in the Amhara region. The READing Project forms part of a wider project supported by LFC Foundation - the official charity of Liverpool Football Club. READ Foundation's support is helping to provide urgent comprehensive child protection and psychosocial support to children impacted by crisis in Ethiopia.

READ FOUNDATION
(Beyond Games: Sports for Protection and Wellbeing project, Lebanon)

READ Foundation's support helped improve the well-being and resilience of hundreds of 6–14-year-old children in the South Lebanon area following devastating conflict in the country. The delivery of music, sport and free play activities in community-based organisations urgently helped to enhance children's psychosocial development and strengthen their social and emotional skills.

READ FOUNDATION
(Save Her Seat project, Tanzania)

Funding from READ Foundation urgently supported increased girls' retention in schools. Contributing to Right To Play's hugely successful three-year Save Her Seat project, funding from READ Foundation has enabled the provision of much-needed additional resources and training to 40 existing school-based Girls Clubs so that they can address barriers to girls' education and promote gender equality in Tanzania.

SOUTER CHARITABLE TRUST
(Play Acceleration project, Ghana)

Souter Charitable Trust helped support the development of a vital digital infrastructure for teachers in Ghana so that they could incorporate play-based learning, part of the national curriculum, into their teaching. This is helping children meet developmental growth – physical, social, cognitive, and emotional – and attain expected learning outcomes, improving access to quality education for more children in Ghana and helping to improve the future life outcomes of children in the country.

19. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Board of Trustees. The ultimate parent of the company is Right To Play International, a company incorporate in Toronto, Canada, and this is the largest and smallest company into which the results of the charity are consolidated. The consolidated accounts are available from 43 Front St E, Unit 200, Toronto, ON M5E 1B3 Canada.

20. RELATED PARTY DISCLOSURES

Donations received from related parties and trustees amount to £135,180 (2024: £146,759.05). None of those donations were outstanding from Trustees at year-end.

The charity paid for expenses of £151,601.55 (2024: £42,867) on behalf of its associated company, Right To Play International, which operates a branch in the United Kingdom. Right To Play International Canada also charged the charity for common shared costs of £20,495 (2024: £2,621). Net amounts are recovered from Right To Play International, Canada and there were no outstanding dues at year-end.

Grants of £2,429,371 (2024: £1,739,260) were transferred to Right To Play International Canada for international programmes during the year.

Amounts due from Right To Play International were £288,460 (2024: £344,800) and due to RTPI were £159,857 (2024: £70,491) at the year end.

21. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME FROM:				
Donations	2	405,844	664,746	1,070,590
Raising funds	3	1,351,016	-	1,351,016
Interest	4	4,315	-	4,315
Total		**1,761,175**	**664,746**	**2,425,921**
EXPENDITURE ON:				
Raising funds	5	547,930	-	547,930
Charitable activities				
Projects	6	233,637	589,200	822,837
Grants for International operations		874,014	-	874,014
Total		**1,655,581**	**589,200**	**2,244,781**
NET MOVEMENT IN FUNDS		105,594	75,546	181,140
RECONCILIATION OF FUNDS				
Total funds brought forward		332,896	211,541	544,437
TOTAL FUNDS CARRIED FORWARD		**438,490**	**287,087**	**725,577**

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Protecting, educating, & empowering children through play.

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RIGHT TO PLAY

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