Company no. 05669443
Charity no. (England & Wales) 1130568
Charity no. (Scotland) SC047314

The Involve Foundation

Report and Audited Financial Statements

31 March 2026

The Involve Foundation

Reference and administrative details

For the year ended 31 March 2026

Company number	05669443	
Charity numbers	1130568 and SC047314	
Registered office and operational address	Oxford House Derbyshire Street London E2 6HG	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:	
	Claire Ainsley	(resigned 26 June 2025)
	Paul Braithwaite	
	Andrew Cave	
	Edward Cox	(resigned 26 June 2025)
	Temidayo Eseonu	
	Delaweh Hamelo-Mensah	
	Kathryn Jones	
	Sharon Squires	(resigned 11 September 2025)
	Kevin Steele	(Chair) (appointed 26 June 2025)
	James Vacarro	(appointed 27 June 2025)
	Anna Wallace	(appointed 27 June 2025)
	Hannah White	(resigned 11 September 2025)
Company secretary	Sarah Castell	(resigned 13 June 2025)
	Gareth Bridges	(appointed 13 June 2025)
Key management personnel	Sue Tibballs	CEO (from 20 April 2026)
	Sarah Castell	CEO (resigned 13 June 2025)
	Stephanie Draper	Interim CEO (from 16 August 2025), Interim co-CEO (from 13 June 2025 to 15 August 2025), Director of Innovation & Practice
	Carly Walker-Dawson	Interim co-CEO (from 13 June 2025 to 15 August 2025), Director of Capacity Building & Standards
	Kelly McBride	Director of Capacity Building & standards (parental leave cover) (from 7 July 2025)
	Yasamin Alttahir	Director of Advocacy & Communications (from 28 April 2025 to 26 June 2026)
	Gareth Bridges	Director of Finance and Support Services

The Involve Foundation

Reference and administrative details

For the year ended 31 March 2026

Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB	CCLA Senator House 85 Queen Victoria Street London EC4V 4ET
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 2nd Floor - South One Castle Park Tower Hill Bristol BS2 0JA	

The Involve Foundation

Report of the trustees

For the year ended 31 March 2026

The trustees, who are also directors under company law, present their report and financial statements for the year ended 31 March 2026.

The reference and administrative information set out on page 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Vision, Mission and strategic outcomes

We have a vision of a vibrant democracy, where everyone can shape a society that works for us all. We believe that decision making needs to be more open, participatory and deliberative. Our mission is to lead the UK in making public participation an everyday part of our democracy, and help meet the challenges of our time.

If our mission is successful, we expect to see the following outcomes:

- **Frequent use** – There is frequent use of participatory and deliberative processes supported by the right resources (people and budgets) both inside and outside of political institutions;
- **Democratic innovations** – There is continuous learning and innovation to improve democracy and related practice;
- **Clear standards** – There are clear principles and standards that support good practice in delivering and embedding participatory and deliberative processes, which are widely understood and followed;
- **Evidence and practice** – There is an accessible and well-communicated body of evidence and practice that demonstrates the impact of our vision and how to achieve it;
- **Democratic norms** – Participation and deliberation are recognised as essential features for a healthy modern democracy by the public, society and decision-makers; and
- **Political support** – People in positions of power and influence across society and the political spectrum understand and actively support the use of participatory and deliberative decision-making.

Our vision and mission support our core charitable objectives, which are:

- To advance education for the public benefit in methods and processes of public participation; and
- To promote good citizenship for the public benefit by encouraging and facilitating participation by the public in democratic and decision-making processes, with an intended outcome of enabling people to develop their capacities, help meet their needs and participate more fully in society.

In shaping our objectives for the year, and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Activities, achievements and performance

Throughout the year Involve has worked with institutions and organisations across the UK to enable public involvement in the decisions that affect their lives and that affect our society. Through our processes, our capacity building and our advocacy and communications we have delivered improved decision making, increased trust in decisions, and shown how democracy can be transformed. Our activities break down into three areas of work: innovation and practice; capacity building and standards; and advocacy and communications. Achievements against each are described below.

Innovation and Practice

Through our pioneering practice, we deliver high quality participatory and deliberative processes and promote continuous learning and innovation to improve democracy and deliver lasting solutions in key policy areas. We have delivered over 30 processes across all four nations in a variety of sectors. 18 of these projects have directly engaged residents or citizens through assemblies, juries or other deliberative processes. These vary in size and duration, from 12 - 55 participants and for one day to a number of weekends.

Across these 18 projects over 500 members of the general public have engaged in a participatory process, totalling 13,276 person-hours of deliberation. A further 1,170 people have been engaged as part of a wider process. This could be through an online deliberation in advance of an in person event, or through community conversations, where participants seek the views of others in their communities and bring them back to the group, for example.

All our projects have resulted in better decisions or strategies; more empowered citizens; new ideas or approaches and/or built the capacity of individuals and organisations to engage their communities in a meaningful way. As a result of our work we can report:

- 21 citizen-led strategies or policies;
- 15 new organisational strategies, participatory infrastructure or design of new participatory approaches; and
- 13 new place-based visions for net zero.

Our specific achievements include:

- Our **Energy Futures Citizens Panel** brought together 40 members of the public over two years to respond to the question: *"As a nation we need to use less energy, to meet our climate targets, increase energy security, and save households money. How can we do this in ways that work for everyone?"* The panel uniquely combined energy demand modelling with public deliberation. Across each block, members learned about a particular aspect of energy demand, supported by the 'Positive Low Energy Futures' model, which generated potential future energy demand reduction scenarios based on technical feasibility. The outcome of the panel's deliberations is a novel, deliberation-informed model scenario, developed and agreed by the public that is being used to inform policy makers to understand the acceptability of different policy options for demand reduction;
- We honed place-based engagement on climate change that delivers results through the **Net Zero Living Programme**, working with 28 Local Authorities and their communities over two years (see below);
- We co-designed approaches to address **violence against women and girls (VAWG) in both Belfast and Maidstone.** We used enclave deliberation to run deliberations between specific groups of people such as young men or older women to provide a safe space to have a deeper conversation. In Maidstone the results have shaped a borough-wide VAWG strategy;
- We brought together 50 people from across the UK and Northern Ireland in the first citizen assembly and long-term panel for a UK wide visual arts organisation, **The National Gallery**. The group developed a vision and principles to inform the Galleries future audience engagement plans and wider strategic approach. Over the next four years the project will continue as a citizens' panel, exploring and developing the assembly's principles in greater depth;
- The **Green Jobs Youth Panel** worked with The New Economics Foundation (NEF) to deliver a series of dialogues with 42 young people exploring barriers to accessing Green Jobs. The insights are being used to inform policy to drive policy change to improve young people's access to the labour market;

- We co-led the first **resident-based investment fund with Camden Council**. We supported the 'maxi-public' (where a large number of people reflecting the population are engaged online) with what they wanted from investment decisions and co-designed and then delivered an in-depth panel reflecting the public of Camden) to shape the investment strategy for their community fund. We also supported Camden Council to revitalise their climate strategy;
- We are tackling one of Northern Ireland's most complex challenges - **the future of Lough Neagh.** Lough Neagh is the largest freshwater lake in Ireland and Britain and the source of drinking water for over 40% of Northern Ireland's population. In recent years it has suffered a severe ecological collapse raising questions about the Lough's future and how this is decided. The first phase, funded by the National Trust, brought together a dedicated group of academics and commissioners from across Ireland, the UK and internationally to advise on the scale and scope of the decision-making process. We are now co-designing the proposed Citizen Assembly with communities and other actors affected by the ecological disaster. They are agreeing on the key design elements of the citizens' assembly together. This is a high-profile project with enormous potential for impact; and
- Our citizen jury on the **future of Carlingford Lough** pioneered the first use of a mini-public (a randomly selected group reflecting the population brought together to learn, discuss and make recommendations) on a trans-boundary environmental issue in Ireland/ UK. A group of 13 jurors agreed three guiding principles and seven recommendations grounded in local knowledge with majority support that can guide the two jurisdictions on decisions for the future.

Project spotlight

Net Zero Living Programme: Citizen visioning and engagement on climate change

We supported 28 local authorities across the UK, from Derry and Strabane to Blaenau Gwent and from the Outer Hebrides to Coleford in the Forest of Dean to work with citizens, communities and others to help them to create a clear and shared sense of direction for their place, and build their understanding and confidence to engage the public long term. Funded by Innovate UK, this work was part of the Net Zero Living Programme. All 14 direct processes resulted in a vision and recommendations and met Council's short term aims by anchoring the conversations in strategies or decisions and the Local Authorities reported that engagements had allowed them to hear from groups and members of their community not usually represented. The Councils report that 60- 96% of their residents' recommendations are being progressed. Participants' knowledge of what their local authority was doing on net zero rose from 44% to 64%. Perhaps, more importantly, participants' emotions shifted from feeling "excited, curious and nervous" before engagement to "informed, empowered and hopeful" afterwards.

Local authority officers reported that the programme strengthened their understanding of in-depth, participatory engagement. Through training, insights, and hands-on learning, it also built the skills and relationships needed to ensure this work can continue and grow.

"We're required by government to do public engagement, but we aren't able to [do] as much as we would like or as in-depth as we would like. This offered us something quite unique." Northumberland County Council

"I think one thing that really added to participants' experience and their trust in the process was how present the council were throughout [...]. People could see that and they could see how much you valued their time and the effort they were putting into the process." Project lead for Wakefield Council

"I feel empowered by the process that our work will be taken seriously by the local council and that the suggestions and action plans could make a positive impact on our town." Participant in a citizen visioning process

Capacity Building and Standards

The Capacity Building and Standards function aims to build the capacity of decision-makers to embed participatory and deliberative processes and develop the evidence, principles and standards that support good practice. This year the team delivered a strong pipeline of funded projects while progressing three strategic priorities: reviewing our evidence base; leading sector-wide standard-setting for deliberative processes; and developing a mentoring and strategic advice function. We trained 507 people, provided 147 hours of one-to-one mentoring and strategic guidance, and supported 31 organisations with good practice in delivering and embedding participatory and deliberative processes. Our achievements include:

- We led a sector-wide programme of roundtables with practitioners, past participants and evaluators to feed into a **standards co-creation process**. This set of standards is for deliberative processes beyond citizens' assemblies (we led a piece of work on standards for citizens' assemblies in 2019-20). We are convening a cross-sector group of organisations to deliver this work;
- We created **three new toolkits and launched the Local Engagement Resource hub with UK100** supported by the Calouste Gulbenkian Foundation. The toolkits are on: energy engagement with the Department for Energy Security & Net Zero; age-friendly engagement tools with the Centre for Ageing Better, and; community involvement in decarbonisation for the Greater London Authority;
- In our place-based work, we started work on an **engagement strategy and toolkit for South Yorkshire Mayoral Combined Authority** and, on a new **'People's Blueprint'** building the capacity of Brighton & Hove Council, funded by the National Lottery Community Power Fund;
- We launched the final of four cohorts of the **School for Everyday Democracy** and celebrated the programme with our annual festival at the People's History Museum, Manchester. We continued to work with delivery partner Act Build Change to shape the programme's future and are seeking further funding to sustain its longer-term impact;
- Advanced **Sciencewise** by establishing an innovation task and finish group and convening senior civil servants and influencers at a high-level annual event on science and polarisation, as well as making strong progress toward our public dialogue targets with projects on topics such as AI and Policing with the Home Office and Engineering Biology with DSIT;
- We continued to deliver our longer-running programmes, including establishing robust data and scrutiny reporting processes with C**ollaborate CIC on the Grenfell Independent Scrutiny Function**; supporting the **Local Policy Innovation Partnership** with training and advice across hubs in Yorkshire, Wales and Northern Ireland as part of the Strategic Coordination Hub; and completing an evidence review for **UKRI public engagement capacity building**;
- We completed delivery of **Our Zero Selby** to build the capacity of communities to implement the outcomes from their deliberation process; systems-level engagement guidance 'what good looks like' and training for the **Care Quality Commission**, and training and mentoring for **Nuclear Waste Services**; and
- Delivered **training to universities, the National Health Service, local authorities and national government departments**, with our training lead now driving development of our wider training strategy.

Advocacy and communications
This year we deepened our advocacy and communications work, moving from project-level influence towards embedding participatory approaches within government itself.

We shaped the Department for Energy Security and Net Zero's (DESNZ) participation strategy and advised the Ministry for Housing, Communities and Local Government (MHCLG) on incorporating participation into neighbourhood funds, while building new relationships at senior No. 10 and ministerial level through briefings on social cohesion.

We gave evidence to the Home Office Select Committee on community cohesion and to the Energy Security and Net Zero Subcommittee and engaged across the political spectrum at Labour and Reform party conferences and through conversations with the Liberal Democrats and Greens.

Through the Net Zero Living programme we showed that place-based citizen engagement must be treated as core infrastructure, not as a discretionary extra. Grounding conversations in place is a far more effective starting point than abstract emissions targets and data. We have used our learning to inform the Net Zero Council, the Welsh Government and the Pride in Places team to amplify and build on local recommendations and our place-based learning.

We secured a place as a core partner in the We're Right Here 2.0 community power coalition, contributed to a Commonwealth Parliamentary Climate Forum reaching over 60 MPs, and built international relationships through the Irish Embassy, including with the incoming Irish Ambassador to the United Nations.

You can find more information on our projects and work during the year on our website at www.involve.org.uk

Fundraising practices
Involve raises its funds through grant and consultancy funding. We do not proactively solicit funding from members of the public and we are not registered with the Fundraising Regulator.

Financial review
2025/26 marked Involve’s largest ever year in terms of turnover and the volume of work we have delivered, building on the growth seen over the last 3 years. At 31 March 2026 Involve had total funds of £696k (2025: £551k), of which £421k were unrestricted funds and £275K restricted funds The restricted funds are earmarked by grantors for specific projects as described in note 15 to the accounts. Historically, Involve’s funding has come from a mix of contracts and restricted grants, with limited core funding. Our core funding, since 2017, has come from the Joseph Rowntree Charitable Trust.

We have secured long term programmatic funding through projects such as the School for Everyday Democracy, a three-year National Lottery- funded project which runs to March 2027 and are in year two of a six-year appointment in our role on the Sciencewise programme.

Our budget for 2025/26 included a plan to grow our unrestricted reserves in line with the growth of the organisation. The year saw a modest growth in our unrestricted reserved balances and we anticipate growing reserves again in 2026/27 in accordance with the reserves policy.

Reserves policy
Involve's reserves are made up of the balance of the unrestricted funds and represent the funds we have available that are not committed to specific projects. Reserves are held to ensure that Involve has sufficient funds for an orderly wind down in the event of financial difficulties and to provide working capital through peaks and troughs of funding. At the year end total reserves stood at £421k (2025: £404k).

The reserves policy is to have between three and six months of operating expenses within these funds. For the forthcoming year, this is between £400,000 and £800,000. As our operating expenses have increased due to the growth in our capacity described above, the level of reserve needed to meet this policy has increased. Current reserves are therefore towards the lower end of this range. For 2026/27 we have set a budget that includes a plan to grow our reserves in a sustainable way.

Going concern
The trustees consider that Involve will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved, for the following reasons:

- Involve holds cash reserves (including current asset investments) at 31 March 2026 of £633k and total unrestricted funds of £421k;
- Budget for 2026/27 is based upon generating a contribution to salary costs and overheads of £2.06m from our work. At June 2026, a total of £1.28m of this work had already been secured with an additional £502k of opportunities in the pipeline;
- Involve's successful track record of securing and maintaining funding gives trustees some assurance that we will be able to continue to secure a pipeline of funding, and we continue to have opportunities in our pipeline. Trustees are also cognisant of the squeeze on public spending, and the risks that this presents to our future funding. Part of our funding strategy is to continue to build our capacity to originate work;
- We will manage any demands for increased capacity to deliver projects in ways that minimise the on-going liability for costs, for example by engaging additional staff on short-term contracts or by drawing on our pool of associates;
- Trustees will be keeping our funding pipelines, as well as budget performance, under careful scrutiny through the year ahead; and
- We have very well-established and real-time cash flow projections, which include trigger points to enable us to spot and manage any potential insolvency.

The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Principal risks and uncertainties
Involve has a risk register, integrated with our Business Plan, which is actively managed by both the management team and by trustees. The detailed strategic risk register is a standing item on the Finance & Risk Subcommittee's agenda and is reported by exception to the full Board.

In the year, the Board have considered the strategic risks to which Involve is exposed and set organisational priorities to act as mitigations to these risk:

1) Failure to capitalise on a key moment for democratic innovation and renewal - the external political and social environment is calling out for new and radical ideas to strengthen democracy. If we can't respond to this moment we will miss a chance for democratic renewal;

2) We do not deliver or demonstrate impact towards our mission - that we are not able to provide the right sort of evidence and stories to support our ambitions both in terms of income and advocacy. Our impact framework is a step on that journey, but we have to do more to capture data across our projects that tell powerful stories; and
3) Rapid changes to the market through AI technologies and other trends - practice is core to our mission. There is a risk that we fail to capitalise on technological market shifts and the chance to reinvent our offers and really accelerate impact. At the same time rash adoption of technology could be damaging to our case for human centred engagement.

Future plans

There is a growing recognition that the UK's current model of democracy is weakening, and people are increasingly looking for ways to make it better. Our work offers practical approaches that can contribute to this challenge. Over the coming years we plan to accelerate the work we have started to show that a different type of democracy is possible.

We have a reputation for designing and delivering world- class participatory and deliberative decision-making processes and we will continue to innovate to deepen the impact of this work. But we are clear that individual projects are not enough to achieve the scale of change that is required. We will continue our strategy to shift the narrative about democracy and embed the principles of openness, participation and deliberation within institutions, through sustained advocacy and communications. We will broaden our impact through our established training and capacity-building, so that organisations and practitioners are equipped to make the shift to a better democracy themselves. This will be guided by our collaboration on standard-setting and attention to the evidence base to demonstrate the value of this work. We also have a new impact framework in place that will allow us to better track and share the benefits of our approaches.

In these changing, turbulent times, we will apply our practical solutions to major societal challenges such as climate change, social cohesion and inequity. We will help institutions to create better outcomes, communities to be more resilient, governments to be more trusted and for people to be able to shape the decisions that affect them.

Structure, governance and management

Involve is a charitable company limited by guarantee. It was incorporated on 9 January 2006 and registered as a charity on 15 July 2009. We also registered as a charity with the Office of the Scottish Charity Regulator on 10 April 2017. Involve's Memorandum of Association establishes the objects and powers of the charitable company, which is governed under its Articles of Association.

Involve has a Board of Trustees who meet quarterly and are responsible for the strategic direction, finances and policies of Involve. Our Articles of Association allows us to have up to 15 trustees. The CEO and management team attend the Board, but have no voting rights. Other staff also attend the Board as required. The Board has four sub-committees – Finance & Risk, Advocacy & Communications, Innovation & Practice and Capacity Building & Standards. The sub-committees enable Trustees to undertake scrutiny of each function in greater depth.

Responsibility for the day-to-day management of the organisation is delegated to the Chief Executive Officer. The CEO is supported by the senior management team.

Recruitment and appointment of trustees
The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as the trustees. Trustees are appointed for an initial period of three years by resolution of the trustees. This is renewable for a further term of three years. Trustees who have served six continuous years must leave and remain out of office for a period of one year unless the trustees resolve that it is in the best interests of Involve for that person to continue to serve as a trustee.

Due to the nature of Involve's work, which is oriented towards participation, advocacy, democratic practice, and building capacity, the trustees have agreed that suitably experienced individuals are required to exercise adequate governance. Trustees identify potential new Board members through relevant networks and contacts and by open recruitment, followed by interview. When appointing new members, trustees look for a commitment to Involve's vision and mission and attempt to achieve a balance of skills and experience on the Board.

Trustee induction and training
All new trustees are provided with a pack of information about governance, management and the work of Involve. This pack includes key financial and governance documents. In addition, all new trustees attend a short training session with the Chief Executive Officer or Director of Finance and Support Services. The purpose of this session is to familiarise them with the charity, its purpose, structure, financing and activities, as well as the role of a Board member.

Related parties and relationships with other organisations
Involve is a small organisation and, although we have a strong set of skills and experiences amongst our staff and Associates, we partner with other organisations and individuals on a significant proportion of our work. This partnering includes work where we are the lead organisation in a partnership as well as subcontracting by us or to us.

A full list of our funders in 2025/26, and details of our Associates and partner organisations, is available on our website: https://www.involve.org.uk/.

Involve has an established conflicts of interest policy for trustees. Trustees, and senior management staff, are required to complete an annual declaration of interests. Declaring interests is a standing item at the start of all Board and subcommittee meeting agendas. The policy outlines how any interests are then handled at the meeting, guided by the overall principle that trustees should not be able to influence decision-making on issues where they have an interest. Note 17 in the attached notes to the financial statements provides details of related party transactions.

Remuneration policy for key management personnel
Involve's pay policy and pay scales are approved by trustees. Pay progression for all staff at involve is considered within the annual appraisal process including for key management personnel.

Statement of responsibilities of the trustees
The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Involve Foundation

Report of the trustees

For the year ended 31 March 2026

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

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

Auditors
Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 1 October 2026 and signed on their behalf by



Kevin Steele, Chair

Independent auditors' report

To the members and the trustees of

The Involve Foundation

Opinion

We have audited the financial statements of The Involve Foundation (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, balance sheet, statement of cashflows and the related 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 the charity's affairs as at 31 March 2026 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for small entities, in the circumstances set out in note 7 to the financial statements, 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 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.

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 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.

Independent auditors' report

To the members and the trustees of

The Involve Foundation

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.

Opinion 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' 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 have 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 company 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 requires 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 trustees 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.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members and the trustees of

The Involve Foundation

Our 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Independent auditors' report

To the members and the trustees of

The Involve Foundation

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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located 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 charity's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity'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 charity, the charity's members as a body and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

William Guy Blake

Date: 11/11/2026

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
2nd Floor - South
One Castle Park
Tower Hill
Bristol
BS2 0JA

The Involve Foundation

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

For the year ended 31 March 2026

	Note	Restricted £	Unrestricted £	**2026 Total £**	2025 Total £
Income from:					
Donations		-	978	**978**	4,777
Charitable activities	3	891,415	2,477,279	**3,368,694**	2,679,487
Other trading activities		-	-	**-**	2
Investment income		-	6,678	**6,678**	5,690
Total income		891,415	2,484,935	**3,376,350**	2,689,956
Expenditure on:					
Raising funds		-	125,771	**125,771**	104,698
Charitable activities		772,162	2,333,728	**3,105,890**	2,530,079
Total expenditure	4	772,162	2,459,499	**3,231,661**	2,634,777
Net income	7	119,253	25,436	**144,689**	55,179
Transfers between funds		8,941	(8,941)	**-**	-
Net movement in funds		128,194	16,495	**144,689**	55,179
Reconciliation of funds:					
Total funds brought forward		147,019	403,942	**550,961**	495,782
Total funds carried forward		275,213	420,437	**695,650**	550,961

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

The Involve Foundation

Balance sheet

As at 31 March 2026

	Note	£	**2026** **£**	2025 £
Fixed assets				
Tangible assets	10		**8,160**	9,003
Current assets				
Debtors	11	**607,303**		271,659
Current asset investments		**164,027**		134,153
Cash at bank and in hand		**468,685**		597,872
		1,240,015		1,003,684
Liabilities				
Creditors: amounts falling due within 1 year	12	**(552,525)**		(461,726)
Net current assets			**687,490**	541,958
Net assets	14		**695,650**	550,961
Funds	15			
Restricted funds			**275,213**	147,019
Unrestricted funds				
Designated funds			**-**	-
General funds			**420,437**	403,942
Total charity funds			**695,650**	550,961

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

Approved by the trustees on 1 October 2026 and signed on their behalf by

Kevin Steele, Chair

The Involve Foundation

Statement of cash flows

For the year ended 31 March 2026

	2026	2025
	£	£
Cash used in operating activities:		
Net movement in funds	**144,689**	55,179
Adjustments for:		
Depreciation charges	**6,041**	5,437
Interest from investments	**(6,678)**	(5,690)
Decrease / (increase) in debtors	**(335,644)**	226,594
Increase in creditors	**90,799**	204,757
Net cash (used in) / provided by operating activities	**(100,793)**	486,277
Cash flows from investing activities:		
Interest from investments	**6,678**	5,690
Purchase of tangible fixed assets	**(5,198)**	(6,772)
Net cash provided by / (used in) investing activities	**1,480**	(1,082)
(Decrease) / increase in cash and cash equivalents in the year	**(99,313)**	485,195
Cash and cash equivalents at the beginning of the year	**732,025**	246,830
Cash and cash equivalents at the end of the year	**632,712**	732,025

Cash and cash equivalents:	**2026**	2025
	£	£
Analysed as:		
Cash at bank and in hand	**468,685**	597,872
Current asset investments	**164,027**	134,153
	632,712	732,025

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

1. Accounting policies

a) General information and basis of preparation

The Involve Foundation is a charitable company limited by guarantee registered both in England and Wales and in Scotland. The registered office address is Oxford House, Derbyshire Street, London, E2 6HG.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Involve Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern. Trustees continue to keep the financial sustainability of Involve under careful scrutiny to ensure long term viability. This includes reviewing fund balances, cashflow projections and the pipeline of funding opportunities at each meeting of the finance and risk subcommittee. These indicators provide confidence that Involve remains a going concern.

c) Income

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

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of consultancy services is deferred until criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. 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.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is an estimate of staff time spent on activities.

	2026	2025
Raising funds	**7%**	6%
Charitable activities	**93%**	94%

During the year the charity amended the basis on which it allocates staff costs between the cost of raising funds, expenditure and charitable activities and support costs to better reflect the time spent by staff in these areas.

j) Redundancy costs

Where an employee receives a termination benefit the full cost is recognised at the date the employee is notified.

1. Accounting policies (continued)

k) Tangible fixed assets

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

Website	3 years straight line basis
Computer and office equipment	3 years straight line basis

Items are capitalised where the purchased price exceeds £750.

l) Debtors

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

m) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors

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.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

q) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

r) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

s) Accounting estimates and key judgements

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

1. Accounting policies (continued)

s) Accounting estimates and key judgements (continued)

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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note 1(k).

2. Prior period comparatives

	Restricted £	Unrestricted £	2025 Total £
Income from:			
Donations	-	4,777	4,777
Charitable activities	849,213	1,830,274	2,679,487
Other trade income	-	2	2
Investment income	-	5,690	5,690
Total income	849,213	1,840,743	2,689,956
Expenditure on:			
Raising funds	-	104,698	104,698
Charitable activities	799,801	1,730,278	2,530,079
Total expenditure	799,801	1,834,976	2,634,777
Net income and net movement in funds	49,412	5,767	55,179

3. Income from charitable activities

	Restricted £	Unrestricted £	**2026 Total £**
Grant income*	891,415	41,250	**932,665**
Consulting income	-	2,407,100	**2,407,100**
Training income	-	28,929	**28,929**
Total income from charitable activities	891,415	2,477,279	**3,368,694**

3. Income from charitable activities (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2025 Total £
Grant income*	849,213	51,250	900,463
Consulting income	-	1,739,781	1,739,781
Training income	-	39,243	39,243
Total income from charitable activities	849,213	1,830,274	2,679,487

* Included within unrestricted grants is £41,250 (2025: £51,250) of funding received from the Joseph Rowntree Charitable Trust as contributions to core costs.

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	**2026 Total £**
Direct costs	-	1,256,560	-	**1,256,560**
Grants payable (note 5)	-	120,699	-	**120,699**
Staff costs (note 8)	79,163	1,128,699	411,121	**1,618,983**
Other staff costs	-	-	70,265	**70,265**
Premises costs	-	-	48,528	**48,528**
Office and IT costs	-	-	53,768	**53,768**
Other costs	4,531	-	47,493	**52,024**
Trustee meeting costs	-	-	2,843	**2,843**
Audit fees	-	-	7,991	**7,991**
Sub-total	83,694	2,505,958	642,009	**3,231,661**
Allocation of support and governance costs	42,077	599,932	(642,009)	**-**
Total expenditure	**125,771**	**3,105,890**	**-**	**3,231,661**

Total governance costs were £34,034 (2025: £34,027).

4. Total expenditure (continued)

Prior period comparative	Raising funds £	Charitable activities £	Support and governance £	2025 Total £
Direct costs	-	747,707	-	747,707
Grants payable (note 5)	-	137,950	-	137,950
Staff costs (note 8)	49,078	820,008	592,718	1,461,804
Other staff costs	-	-	64,909	64,909
Premises costs	-	-	56,222	56,222
Office and IT costs	-	-	48,990	48,990
Other costs	6,278	-	102,708	108,986
Trustee meeting costs	-	-	1,409	1,409
Audit fees	-	-	6,800	6,800
Sub-total	55,356	1,705,665	873,756	2,634,777
Allocation of support and governance costs	49,342	824,414	(873,756)	-
Total expenditure	104,698	2,530,079	-	2,634,777

5. Grants payable

	2026 £	2025 £
Grants paid to institutions:		
Compassion in Politics	**-**	6,000
Act Build Change Ltd	**42,290**	67,950
Unlock Democracy	**-**	6,000
Community Organisers	**-**	13,000
UK100	**-**	45,000
The Collaborate CIC	**78,409**	-
	120,699	137,950

No grants were paid to individuals, and no support costs have been allocated to grant-making activities.

6. Government grants

The charitable company receives government grants, defined as funding from the National Lottery Community Fund, the Royal Borough of Kensington & Chelsea, and the Open Government Partnership to fund charitable activities. The total value of such grants in the period ending 31 March 2026 was £651,000 (2025: the National Lottery Community Fund £280,808).

7. Net movement in funds

This is stated after charging:

	2026	2025
	£	£
Depreciation	**6,041**	5,437
Operating lease payments	**44,510**	53,504
Trustees' remuneration	**Nil**	Nil
Trustees' reimbursed expenses	**2,647**	1,409
Auditors' remuneration:		
▪ Statutory audit (excluding VAT)	**7,600**	6,800
▪ Prior year audit under accrual (excluding VAT)	**391**	-
▪ Other services (excluding VAT)	**3,092**	3,280

Trustees' reimbursed expenses in the current year relate to payments made to 9 trustees for reimbursed meeting, accommodation and travel expenses (2025: 6).

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities. Our auditors have also provided payroll services to the charity during the year.

8. Staff costs and numbers

Staff costs were as follows:

	2026	2025
	£	£
Salaries and wages	**1,383,632**	1,257,911
Social security costs	**168,240**	139,139
Pension costs	**67,111**	64,754
	1,618,983	1,461,804

The key management personnel of the charitable company comprise of the CEO and Directors. The total employee benefits of the key management personnel were £514,213 (2025: £444,908).

Included in salaries and wages are redundancy and termination costs totalling £45,990. Redundancy and termination costs have been funded from unrestricted general funds (note 15).

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

	2026	2025
	No.	No.
Average head count	**28.9**	27.3

8. Staff costs and numbers (continued)

The number of higher paid employees was:	**2026**	2025
	No.	No.
£60,001 - £70,000	**2**	1
£70,001 - £80,000	**2**	1
£80,001 - £90,000	**1**	-
£90,001 - £100,000	**1**	1

9. Taxation

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

10. Tangible fixed assets

	Website	Computer and office equipment	**Total**
	£	£	**£**
Cost			
At 1 April 2025	10,471	28,151	**38,622**
Additions in year	-	5,198	**5,198**
At 31 March 2026	10,471	33,349	**43,820**
Depreciation			
At 1 April 2025	10,471	19,148	**29,619**
Charge for the year	-	6,041	**6,041**
At 31 March 2026	10,471	25,189	**35,660**
Net book value			
At 31 March 2026	**-**	**8,160**	**8,160**
At 31 March 2025	-	9,003	9,003

11. Debtors

	2026	2025
	£	£
Trade debtors	**598,881**	262,200
Prepayments	**7,558**	8,058
Other debtors	**864**	1,401
	607,303	271,659

12. Creditors : amounts due within 1 year

	2026	2025
	£	£
Trade creditors	**233,266**	118,367
Accruals	**103,749**	88,517
Other taxation and social security	**157,644**	151,394
Deferred income (see note 13)	**45,129**	94,000
Other creditors	**12,737**	9,448
	552,525	461,726

13. Deferred income

	2026	2025
	£	£
At 1 April 2025	**94,000**	-
Released during the year	**(94,000)**	-
Deferred during the year	**45,129**	94,000
At 31 March 2026	**45,129**	94,000

Deferred income comprises consultancy and training income received in advance of work being delivered.

14. Analysis of net assets between funds

	Restricted funds	General funds	**Total funds**
	£	£	**£**
Tangible fixed assets	-	8,160	**8,160**
Current assets	275,213	964,802	**1,240,015**
Current liabilities	-	(552,525)	**(552,525)**
Net assets at 31 March 2026	**275,213**	**420,437**	**695,650**

Prior period comparatives

	Restricted funds	General funds	Total funds
	£	£	£
Tangible fixed assets	-	9,003	9,003
Current assets	147,019	856,665	1,003,684
Current liabilities	-	(461,726)	(461,726)
Net assets at 31 March 2025	147,019	403,942	550,961

15. Movements in funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers between funds £	**At 31 March 2026 £**
Restricted funds					
Network for Democracy	16,815	(4,313)	(23,869)	11,367	**-**
Local Engagement on Climate Change	2,426	-	-	(2,426)	
Local Engagement on Climate Change 2	16,045	-	(16,045)		**-**
Our Zero Selby follow up	9,761	7,500	(17,261)	-	**-**
Positive Low Energy Futures	7,715	143,242	(115,095)	-	**35,862**
Democracy Innovators Network	463	-	(463)	-	**-**
School for Everyday Democracy	93,794	426,472	(393,453)	-	**126,813**
Grenfell	-	165,278	(120,091)	-	**45,187**
Lough Neagh Co-Design CA	-	30,000	(13,095)	-	**16,905**
NEF Deliberative Workshops on Green Job Transition	-	27,025	(27,025)	-	**-**
Carlingford Lough Citizens' Jury	-	36,961	(34,860)	-	**2,101**
OGP Grant	-	9,250	(3,804)	-	**5,446**
The People's Blueprint	-	50,000	(7,101)	-	**42,899**
Total restricted funds	147,019	891,415	(772,162)	8,941	**275,213**
Unrestricted funds					
General funds	403,942	2,484,935	(2,459,499)	(8,941)	**420,437**
Total unrestricted funds	403,942	2,484,935	(2,459,499)	(8,941)	**420,437**
Total funds	550,961	3,376,350	(3,231,661)	-	**695,650**

15. Movements in funds (continued)

Prior period comparative

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
Network for Democracy	22,353	305,789	(311,327)	-	16,815
Local Engagement on Climate Change	14,964	-	(12,538)	-	2,426
Local Engagement on Climate Change 2	22,046	90,000	(96,001)	-	16,045
Riverwoods	(6,773)	16,250	(9,477)	-	-
Fellowship on impact of citizen's assemblies	11,312	1,348	(12,660)	-	-
UK OGN Co-ordination 2023	134	-	(134)	-	-
Our Zero Selby follow up	6,089	15,000	(11,328)	-	9,761
Positive Low Energy Futures	5,741	135,018	(133,044)	-	7,715
English Devolution Call to Action	12,982	-	(12,982)	-	-
Democracy Innovators Network	8,270	-	(7,807)	-	463
NEF Conditionality in Welfare	1,947	-	(1,947)	-	-
School for Everyday Democracy	(1,458)	280,808	(185,556)	-	93,794
Graham Smith	-	5,000	(5,000)	-	-
Total restricted funds	97,607	849,213	(799,801)	-	147,019

15. Movements in funds (continued)

Prior period comparative

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Total restricted funds (from above)	97,607	849,213	(799,801)	-	147,019
Unrestricted funds					
Designated funds:					
Stability fund	99,748	-	-	(99,748)	-
Total designated funds	99,748	-	-	(99,748)	-
General funds	298,427	1,840,743	(1,834,976)	99,748	403,942
Total unrestricted funds	398,175	1,840,743	(1,834,976)	-	403,942
Total funds	495,782	2,689,956	(2,634,777)	-	550,961

15. Movements in funds (continued)

Purposes of restricted funds

Network for Democracy	This project was previously funded by the Joseph Rowntree Charitable Trust, Joseph Rowntree Reform Trust (2026 £55,094) and Changemaker Xchange enabling Involve to work collaboratively with a range of stakeholder to build a stronger UK democracy network. The project ceased in October 2026.
Local Engagement on Climate Change	This Grant from Oxford University enabled Involve to research and present evidence on the impact of citizen's assemblies.
Local Engagement on Climate Change 2	These grants from the Esmee Fairbain Foundation and the Calouste Gulbenkian Foundation (UK branch) enables Involve to work with partner organisations to support local authorities to engage with their communities around climate change.
Our Zero Selby follow up	This grant from Up For Yorkshire enable Involve to support on-going engagement in the net zero project in Selby.
Positive Low Energy Futures	This grant form Lancaster university enables Involve to run a citizens panel on energy demand.
Democracy Innovators Network	This Grant from St Stephen's Green Trust enables Involve to develop a Democracy Innovators Network across the island of Ireland.
School for Everyday Democracy	This grant from the National Lottery enables involve to deliver the School for everyday democracy programme.
Grenfell	This grant from the London Borough of Kensington & Chelsea enables Involve to work with the Grenfell community by providing an independent scrutiny function of
Lough Neagh Co-Design CA	This funding from The Aurora Trust enabled Involve to co-design a citizens' assembly for Lough Neagh.
NEF Deliberative Workshops on Green Job Transition	This funding granted from the New Economics Foundation enabled Involve to run a series of deliberative workshops with young people on green jobs.
Carlingford Lough Citizens' Jury	This funding from The Wheel enabled Involve to undertake a Citizens' Jury on the future of Carlingford Lough.
OGP Grant	This grant from the Open Government Partnership provides funding for the UK Open Government network to carry out engagement with UK civil society.

15. Movements in funds (continued)

The People's Blueprint	This grant from the National Lottery enables involve to work with the community in Brighton and Hove to create a blueprint for the city centre.
Riverwoods	This grant from the Scottish Wildlife Trust enables Involve to work with partner organisations to support local community engagement in the delivery of riparian woodland and healthy river systems in Scotland.
Fellowship on the impact of citizen's assemblies	This Grant from Oxford University enabled Involve to research and present evidence on the impact of citizen's assemblies.
UK OGN Co-ordination 2023	This grant from Open Government Partnership enables Involve to lead the co-ordination of the UK Open Government Network.
English Devolution Call to Action	This grant from JRSST-CT enabled Involve to develop proposals for how participatory and deliberative processes could improve accountability in English devolution.
NEF Conditionality in Welfare	This grant from the New Economics Foundation has enabled Involve to undertake deliberative workshops to consider fairer solutions in the use of conditionality in the welfare system.

Purposes of designated funds

Stability fund	This fund enabled Involve, if necessary, to close down the organisation in an orderly and honourable manner.

Transfers between funds

The transfers between restricted funds and general funds represents corrections to closing fund balances, to adjust the Network for Democracy balance to £nil following early completion of the project and to account for funding spent on Local Engagement on Climate Change previously treated as restricted.

The Stability Fund was drawn down in the prior year.

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2026	2025
	£	£
Amount falling due:		
Within 1 year	**39,525**	46,747

17. Related party transactions

Ed Cox, a trustee (resigned 26 June 2025), is the Executive Director for West Midlands Combined Authority (WMCA). WMCA joined a project that Involve are running, and during the period up to Ed Cox resigned as a trustee (2025: year) WMCA paid £nil (2025: £84,384) to Involve to plan the Net Zero panel workshops. No amounts were outstanding at year end (2025: No amounts).

Andrew Cave, a trustee, was a director of the Sortition Foundation until 16 January 2026. Involve paid the Sortition Foundation £138,748 (2025: £53,912) in the period Andrew Cave was a director for consultancy and project work. No amounts were outstanding at year end (2025: No amounts).

Paul Braithwaite, trustee, is European Regional Lead for the Open Government Network. During the year the charitable company received a grant for £9,250 (2025: £nil) from the Open Government Network.

Kathy Jones, trustee, is a partner in Forestville Communications Pty Ltd. In the prior year Involve and Forestville Communications Pty Ltd jointly commissioned a small piece of illustration work that cost £1,000 plus VAT. The invoice from SJ Charles Illustrations was sent to Forestville Communications, who then invoiced Involve in 2025 for £600 for 50% of this work.