

Salary benchmarking and working patterns report 2026

Where data meets insight



Contents

Introduction	3
Foreword	4
Methodology	5
Who took part in the survey?	6
Executive summary	7
Pay awards	10
Salary benchmarking	15
CEO roles	16
Senior management roles	19
Manager roles	20
Officer/executive roles	21

Employee benefits	22
Working patterns	25
Closing thoughts	30

**Donal Watkin**

Chief Executive

Association of Charitable
Organisations (ACO)

I am delighted to introduce the findings of the second edition of our salary benchmarking report. As the pressures facing the charity sector continue to intensify, ensuring that Association of Charitable Organisations (ACO) members can attract, retain and properly reward their people has never felt more important.

Introduction

Navigating a challenging landscape

The economic environment facing charities in 2026 remains demanding. The cumulative impact of inflation on organisational budgets and staff salaries continues to be felt. At the same time, the increase in employer National Insurance contributions introduced last year has placed additional and immediate pressure on charity payrolls.

Against this backdrop, the competition for talented staff has not diminished. Candidates increasingly expect not just a fair salary, but a broader package – including flexible working, meaningful benefits, and a workplace culture that supports their wellbeing. For many of our smaller member organisations in particular, meeting these expectations while managing tighter budgets represents a genuine and growing challenge.

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”

It is in precisely this context that we believe this survey has its greatest value. The data gathered from across our membership provides an honest, peer-to-peer picture of where ACO organisations currently stand – on pay, benefits, and working patterns. We hope it gives members the evidence they need to benchmark their own provision, have informed conversations with their trustees, and make the strongest possible case for investing in their people.

I would like to formally thank our sponsors – Merrifield Consultants – for providing invaluable financial support and our colleagues at Red Stone for the outstanding design and production of this report. Both organisations have made vital contributions to this project.

We hope this report once again provides you and your colleagues with a valuable reference point for discussions around retaining and rewarding your key organisational asset – your people.

**Stuart Milliner**

Head of Merrifield
Consultants

Across the charity sector, the conversation about people, pay and organisational sustainability has never been more important.

Charities today operate in a complex environment: financial pressures remain real, expectations of employers are evolving rapidly, and the competition for talented individuals has intensified.

“
The findings offer valuable insight into how charities are approaching remuneration, benefits and ways of working.
”

Foreword

Unlocking valuable insights

Against this backdrop, the ACO Salary Benchmarking and Working Patterns Report provides an important evidence base for leaders and trustees across the membership. The findings offer valuable insights into how charities are approaching remuneration, benefits and ways of working, and highlight both the progress being made and the challenges that remain.

One of the clearest messages from this year's data is the careful balance organisations are striking. Pay awards remain broadly aligned with inflation, reflecting the financial realities many charities face while demonstrating a continued commitment to supporting staff through a challenging economic period.

At the same time, the report highlights the significant variation that exists across the sector, particularly at leadership level, reinforcing the importance of robust benchmarking when boards and executives consider remuneration decisions.

The report also underlines that salary is only one part of the overall employment offer. Flexible working, wellbeing support and opportunities for professional development are increasingly central to attracting and retaining talented people. Encouragingly, the findings suggest that hybrid working is now firmly embedded across ACO members and is widely viewed as an effective model.

At the same time, the data highlights the structural challenges faced by smaller organisations, which often have fewer resources to offer enhanced benefits or broader reward packages. As competition for talent continues to evolve, this will remain an important strategic consideration for many charities.

Ultimately, organisations that invest thoughtfully in their people will be best placed to deliver long-term impact. Merrifield Consultants is proud to support the Association of Charitable Organisations as a corporate partner, and we hope the insights in this report help members make informed decisions that strengthen their organisations and the vital work they do.

Methodology

The primary objective of the 2026 ACO Salary Benchmarking and Working Patterns Survey was to gather up to date data on remuneration, employee benefits and working practices across ACO member organisations. This enables charities to benchmark their own arrangements against those of their peers.

36%

A total of 41 responses were received, representing 36% of our membership

The survey was conducted through an online platform and distributed to all ACO members in November 2025. It comprised 29 questions across four key areas: pay awards, salaries, employee benefits and working patterns. A range of question formats were used, including multiple choice, scaled responses and free-text fields. A total of 41 responses were received, representing 36% of our membership.

To enable more meaningful comparison across the membership, respondents have been grouped into four income bands for the pay awards and salary benchmarking (under £1m, £1m–£2m, £2m–£5m and £5m+) and then three income bands for the employee benefits and working patterns (under £1m, £1m–£5m and £5m+).

These bandings reflect the significant variation in organisational scale, resource and HR capacity across the ACO membership, and allow findings to be interpreted in a way that is relevant to each organisation's context.

You will also see frequent reference to lower quartiles and upper quartiles. For the purposes of this report we are defining the former as the average of the bottom 25% responses and the latter as the average of the top 25% responses.

All responses were reviewed prior to analysis to ensure confidentiality and anonymity. Where responses were clear outliers or appeared to reflect data entry errors, these were excluded to avoid skewing the results.

A note on regional salary variation

In our 2024 report, analysis of the salary data did not reveal a statistically significant difference between salaries in London and those in other UK regions. Given that this year's survey attracted a similarly London-weighted respondent base, with a significant proportion of ACO members headquartered in the capital, we have again chosen not to differentiate salary data by region. We believe that presenting a single set of benchmarks, banded by income rather than geography, offers the most practical and representative guide for members across the country.

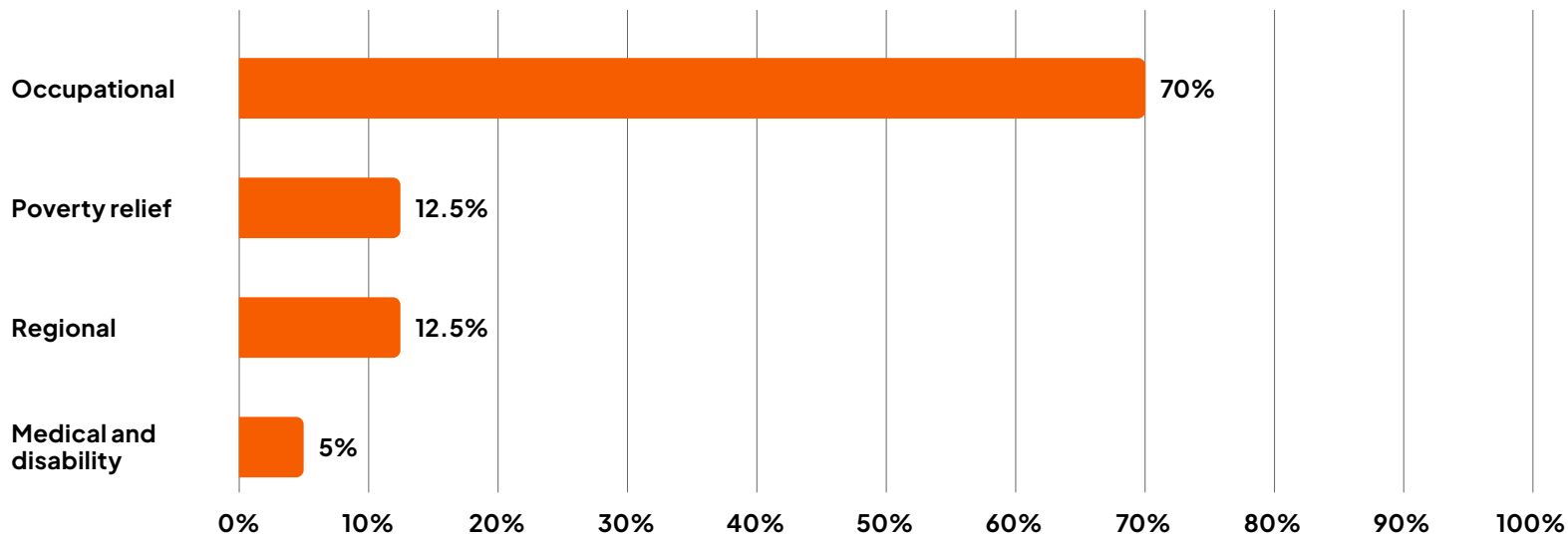
We are grateful to everyone who took the time to participate. As the survey grows year on year, we hope the data will continue to become richer and more valuable to the whole ACO community.

Who took part in the survey?

Respondents by income



Respondents by charity type



Executive summary



Pay awards

2025 pay awards averaged 3.3% with anticipated 2026 awards averaging 3.1%. This represents a 0.2% decrease but still remains broadly aligned with inflation. Only 3% of respondents were planning increases above 4%.

Nearly two thirds of charities (63%) cited cost of living as the key factor in determining pay awards, with only 2.4% citing market competitiveness/ staff retention.

Fixed salaries continue to dominate, with only 21% of charities using salary bands. Additional payments were increasingly rare: 71% use none, with a small number of charities using performance bonuses, cost of living or retention payments.

Although 93% of respondents benchmark salaries (formally or informally) only 17% used this data when setting pay awards. 27% aimed to match the median (50th percentile), and only 7% aimed for the upper quartile, suggesting those respondents were aiming to be competitive but not “premium” payers.

Salary benchmarking

CEO Roles

CEO salaries ranged between £54k to £154k with an average salary of £98k.

The £64k quartile spread suggests that CEO pay continues to be highly individualised and not simply a function of the charity size. This indicates that factors beyond the income band, such as CEO experience, organisational complexity, geographic location and board philosophy can also play significant roles.

Senior management roles

Senior management salaries ranged from £60k–£82k with an average of £71k.

C-suite roles including Chief Financial Officer (£82k) and Chief Operating Officer (£78k) commanded a premium whilst Communications/Marketing/ Volunteering Director level roles (£60k) appeared to lag behind the senior leadership pay range.

Manager roles

Manager roles averaged £49k.

Regional Managers were the highest paid at £56k on average, followed by Finance /Accounts Managers at £55k.

Administration and Office Manager roles were the lowest paid (£38k), despite their operational importance.

Officer/executive roles

Officer and Executive roles averaged £36k.

“Senior” titles commanded a 15–24% salary premium. For example, Senior Caseworker averaged £46k, earning 24% more than Caseworker at £37k and Senior Grants Officers averaged £39k, earning 15% more than Grants Officer at £34k.

63%

Nearly two thirds of charities (63%) cited cost of living as the key factor in determining pay awards, with only 2.4% citing market competitiveness/staff retention.

Employee benefits

Enhanced pension schemes, formal flexible working practices, additional annual leave, professional development training and employee assistance schemes form the core of most benefits packages, though enhanced pensions drop to only 45% amongst the smallest organisations.

Benefits that appear to scale with increases in income include mental health and wellbeing support (18%–70%), enhanced parental leave (18%–70%), and professional membership subscriptions (18%–80%). Smaller charities seem to be significantly behind on these.

Interestingly, health insurance appears less common at the largest organisations (40%) than the mid-sized ones (50%). What also stood out was that volunteering leave seemed generally underutilised, just 24% overall.

Working patterns

Hybrid working is clearly embedded across the respondents, 93% of charities operate either a hybrid or remote working policy, with hybrid working accounting for 63% of staff time. Three days per week in the office is the most common arrangement, and flexible start and finish times are offered by 85% of organisations.

Flexibility seems to increase with organisation size. For example, compressed or four day week options are only offered by 18% of smaller organisations (<£1m) versus 70% of larger ones (£5m+) and job sharing seems almost exclusive to the larger charities.

Despite strong provision of home-working equipment and IT support (provided by approximately 85% of charities), 56% do not reimburse staff travel costs when attending the office. This was most pronounced amongst the smaller respondents at 73%, which may create challenges if in-person attendance increases.



Pay awards



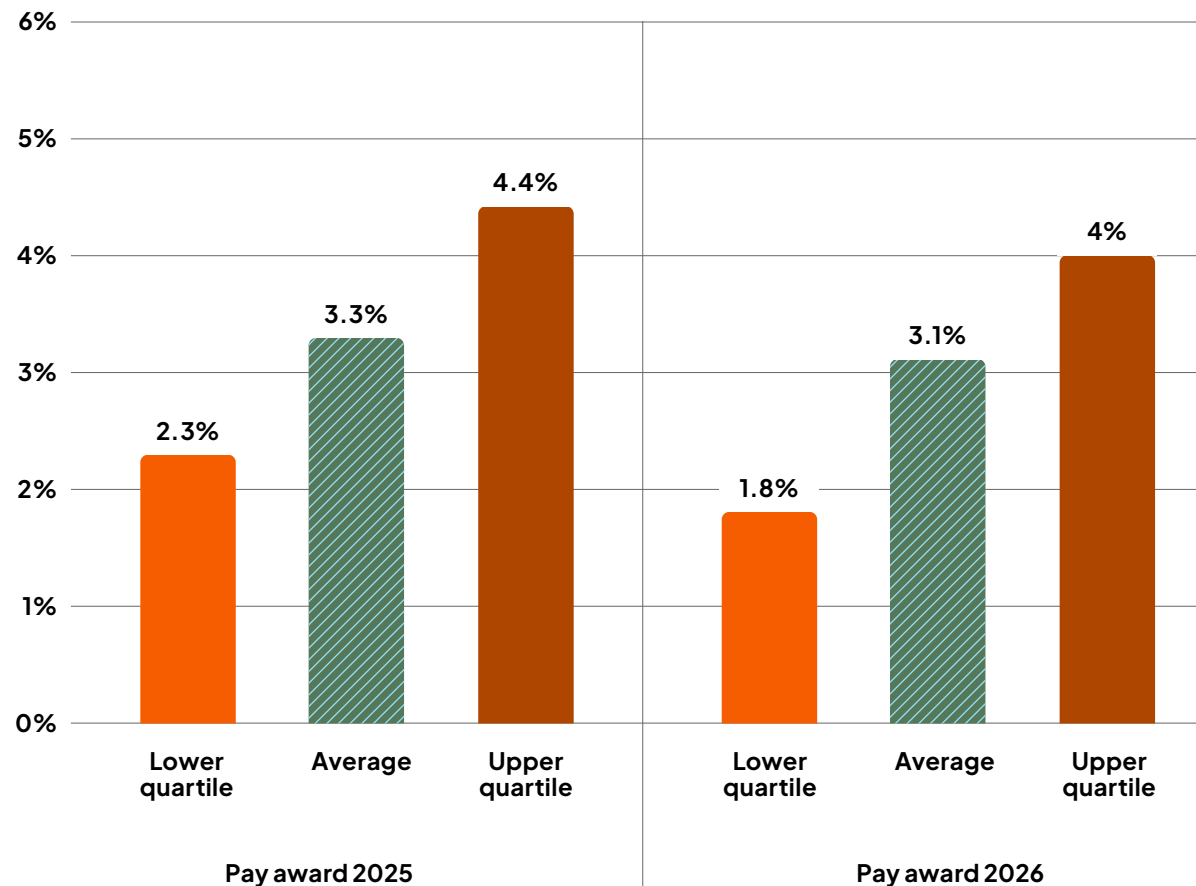
Pay awards

The average pay award for 2025 was **3.3%**, ranging from 1.7% to 5.5%. Anticipated pay awards for 2026 averaged slightly lower at **3.1%**, ranging from 1% to 4.1%.

There is a notable shift in the distribution of pay awards that suggested a move towards more moderate, inflation aligned awards:

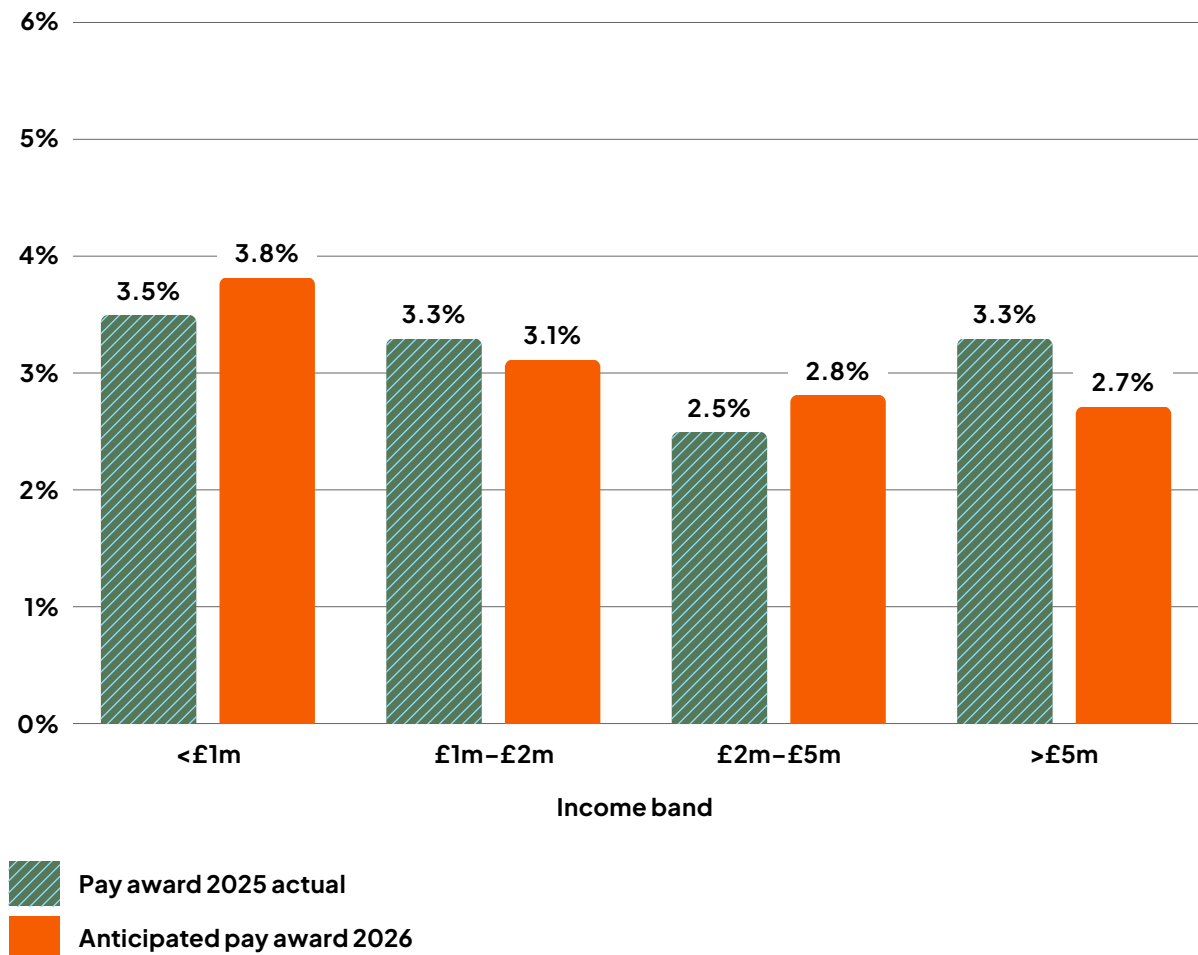
- Charities planning awards of less than 2% nearly doubled from 11% in 2025 to 18% in 2026.
- Those planning awards above 4% decreased significantly from 8% to just 3%.

Pay awards for 2025 and anticipated pay awards for 2026



The slight reduction in planned awards may create recruitment and retention challenges if the wider labour market offers higher increases. In particular charities in the £2m–£5m band offering the lowest awards may face particular competitive disadvantages. At the same time, the general reduction in charities planning awards >4% may indicate growing financial pressures more broadly across the sector.

Pay awards by income band: 2025 (actual) v 2026 (anticipated)



Pay structures

Pay structure	Percentage
Fixed salary by role	69%
Broad salary bands	21%
Incremental pay scale	2%
Other approaches	14%

Nearly 70% of respondents use fixed salary by role as their primary pay structure. This indicates that most charities are setting specific salaries for each position rather than using salary ranges. Only 21% use broad salary bands.

Other approaches identified included transitioning to experience based salary bands, and use of external benchmarking and grading systems.

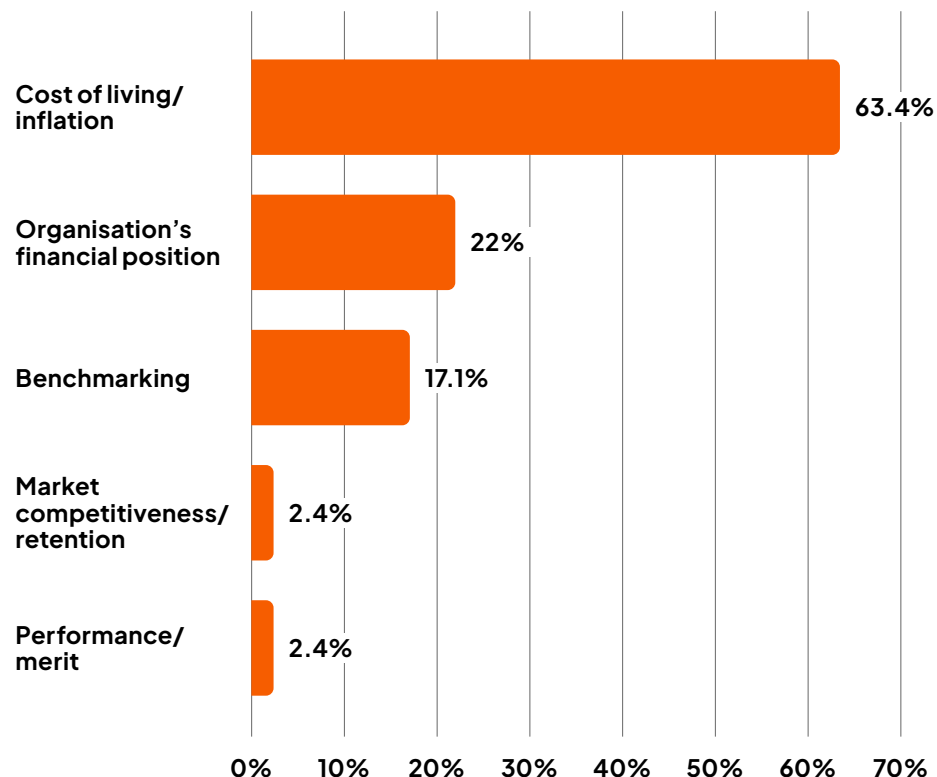
Additional payments provided during last pay review

Payment type	Percentage
Performance-related pay or bonus	21%
One-off cost of living payment	7%
Retention payment	7%

Over 70% of respondents provided no additional payments beyond standard pay reviews. Where additional payments were made, they were more common amongst larger organisations. For example, half of the organisations providing additional payments were charities with an income of £5m or above.

Cost of living clearly dominates the decision-making process for pay awards, with 2 in 3 organisations (63%) indicating this as a key factor. Only 22% cited their financial position, despite the challenging economic environment, perhaps suggesting organisations are prioritising staff retention over pure affordability.

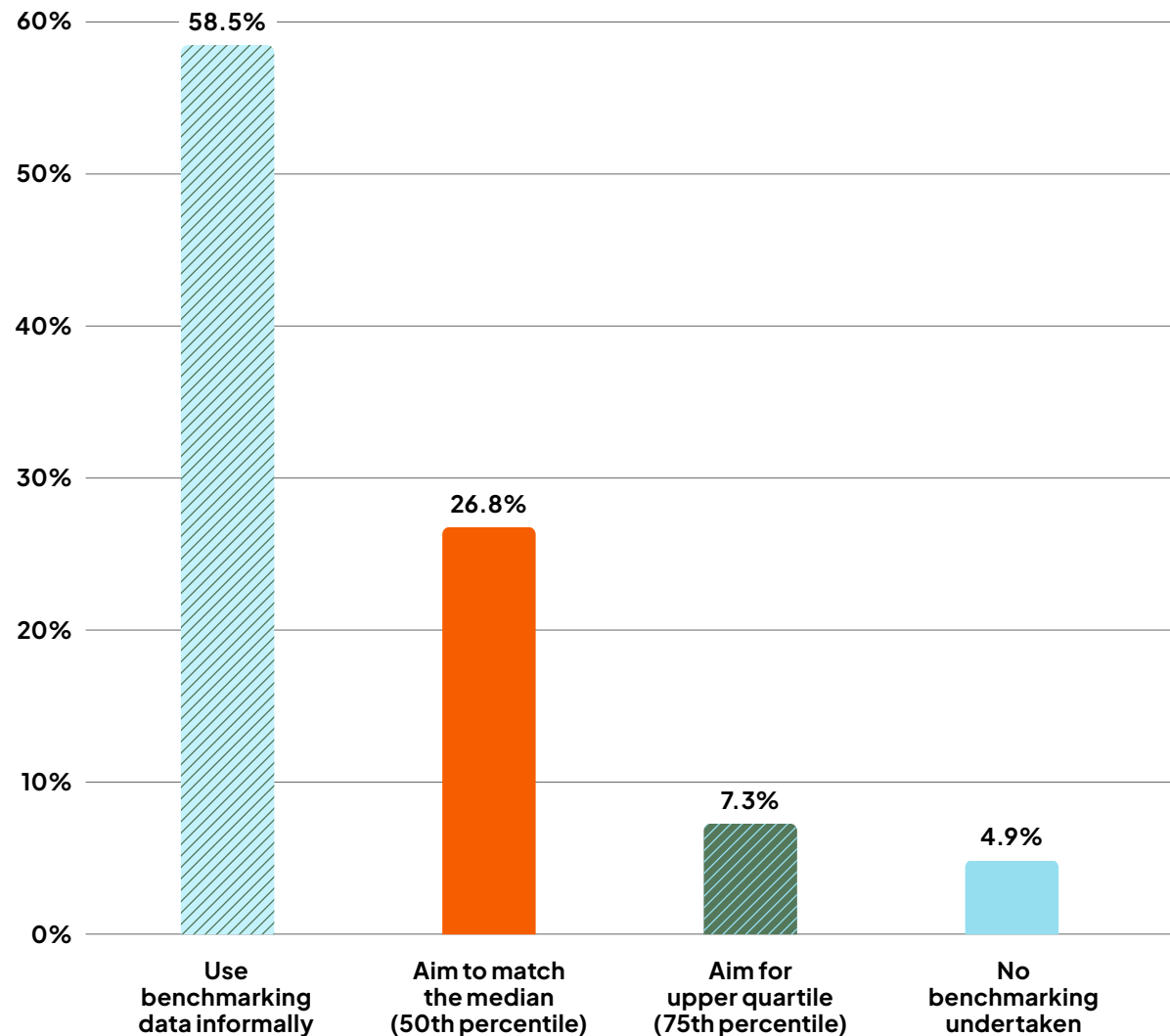
Factors influencing pay award decisions



Almost 93% of respondents indicated that they used benchmarking in some form. However, most benchmarking appears to be informal, without a stated strategy. Of those organisations which do have a formal approach, 27% aimed to match the median salaries (50th percentile), whilst only 7% aimed for the upper quartile salaries. This suggests those respondents were aiming to be competitive but not “premium” payers.

Interestingly, only 17% of respondents cited benchmarking as the key factor in pay awards. This suggests that benchmarking may be used for initial salary setting when recruiting, but annual pay awards are still driven by cost of living and inflation.

Benchmarking strategy approaches



Salary benchmarking



CEO roles

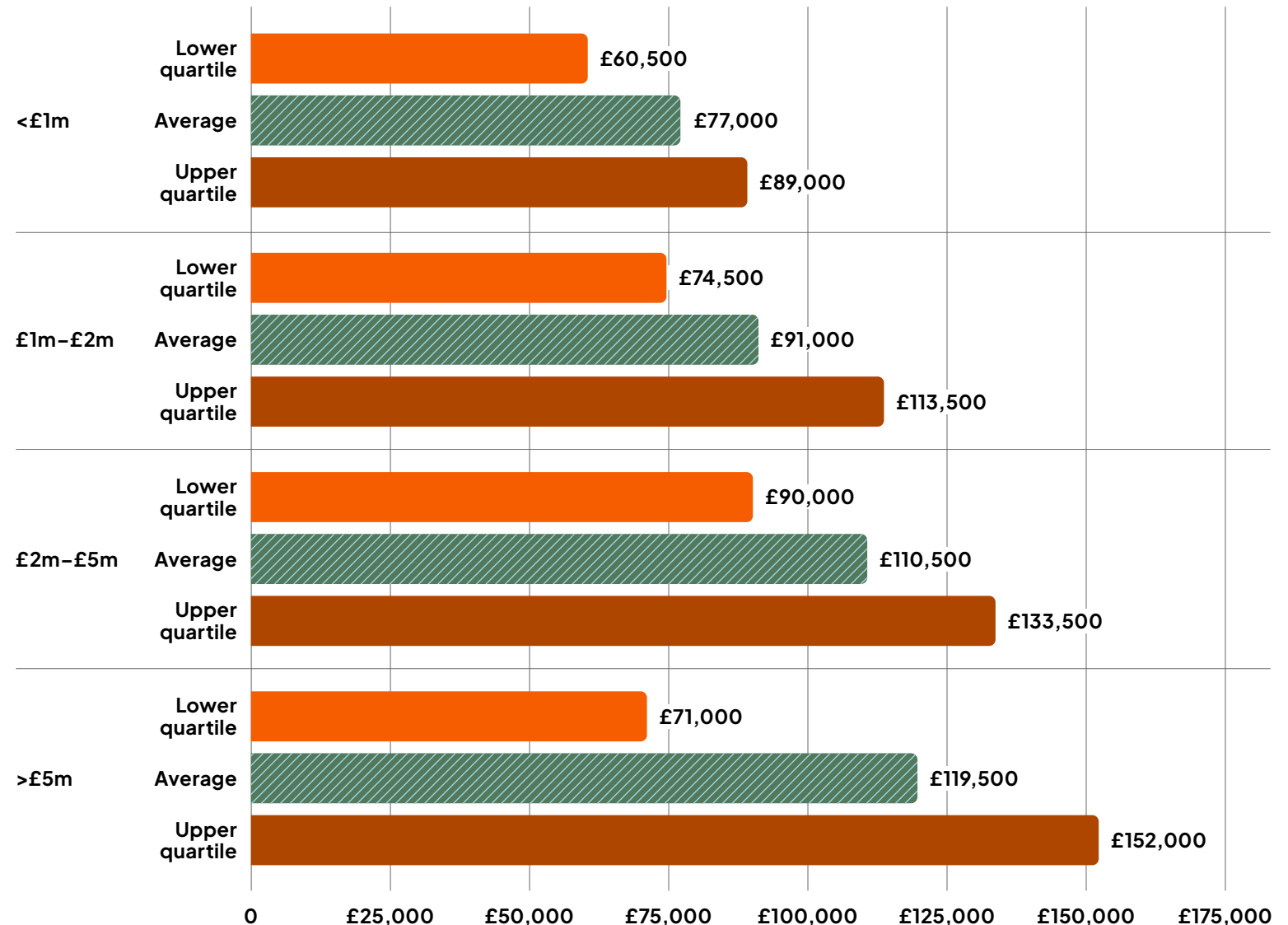
Overall CEO salary structure

The survey reveals a CEO salary range of £54,000 to £154,000 representing a £100,000 salary span. This reflects the diversity of ACO respondents, in terms of annual revenues, headcount and organisational culture amongst other factors.

The overall salary structure:

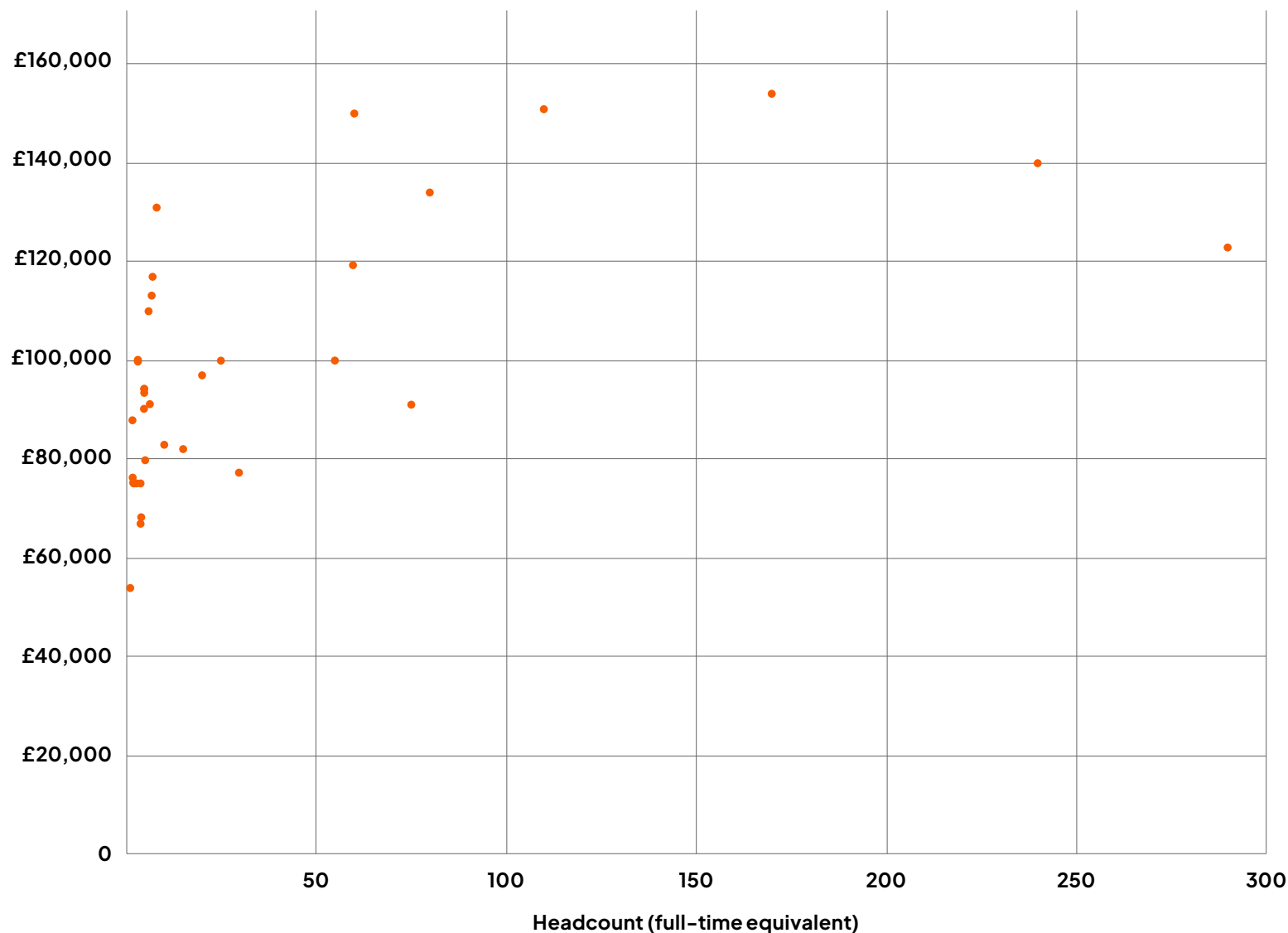
- Lower quartile (average of bottom 25%): £71,000
- Average: £98,000
- Upper quartile (average of top 25%): £135,000
- Quartile spread: £64,000

Average salary information by band for CEO roles



This £64,000 quartile spread (the difference between the upper and lower quartiles) demonstrates that CEO pay is often highly individualised. It is not simply a function of organisational size or headcount, and may indicate that the influence of factors such as CEO experience, organisational complexity, geographic location and board philosophy may also play significant roles in determining remuneration.

Relationship between CEO salary and organisation headcount



CEO salary by income band

<£1m charities

Measure	Annual salary
Lower quartile	£61,000
Average	£77,000
Upper quartile	£89,000
Range	£54,000–£90,000

£1m–£2m charities

Measure	Annual salary
Lower quartile	£75,000
Average	£91,000
Upper quartile	£113,000
Range	£74,000–£117,000

£2m–£5m charities

Measure	Annual salary
Lower quartile	£90,000
Average	£111,000
Upper quartile	£134,000
Range	£90,000–£134,000

>£5m charities

Measure	Annual salary
Lower quartile	£71,000
Average	£120,000
Upper quartile	£152,000
Range	£67,750–£154,000

The smaller charities (<£1m) appear to show the most standardised pay practices with relatively tight clustering around the average salary of £77,000.

£1m–£2m charities band shows an average 19% increase (£14,000) compared to the <£1m band. This may indicate that remuneration is now more actively reflecting factors such as CEO experience, organisational complexity and competitive pressures within the sector.

The £2m–£5m band shows the strongest salary progression with an average increase of 21% (£19,000) compared with the £1m–£2m band.

The £5m+ band shows the greatest diversity in CEO remuneration with the widest quartile spread of £81,000. However, the average increase compared to the other bands of 8% may represent salary compression at the top end. This could represent factors such as board sensitivity to public perceptions of charity CEO pay, salary caps or governance constraints.

CEO salary as a proportion of organisational income

Income band	Estimated mid-point	CEO average	% of income
<£1m	£500,000	£77,000	15.4%
£1m–£2m	£1,500,000	£91,000	6.1%
£2m–£5m	£3,500,000	£111,000	3.2%
>£5m	£7,500,000	£120,000	1.6%

Understandably, smaller charities face the highest relative cost when remunerating their CEOs, representing 15.4% of income which can present a significant operational burden.

In contrast, larger charities have the greatest flexibility with CEO pay only accounting for 1.6% of income for above £5m charities.

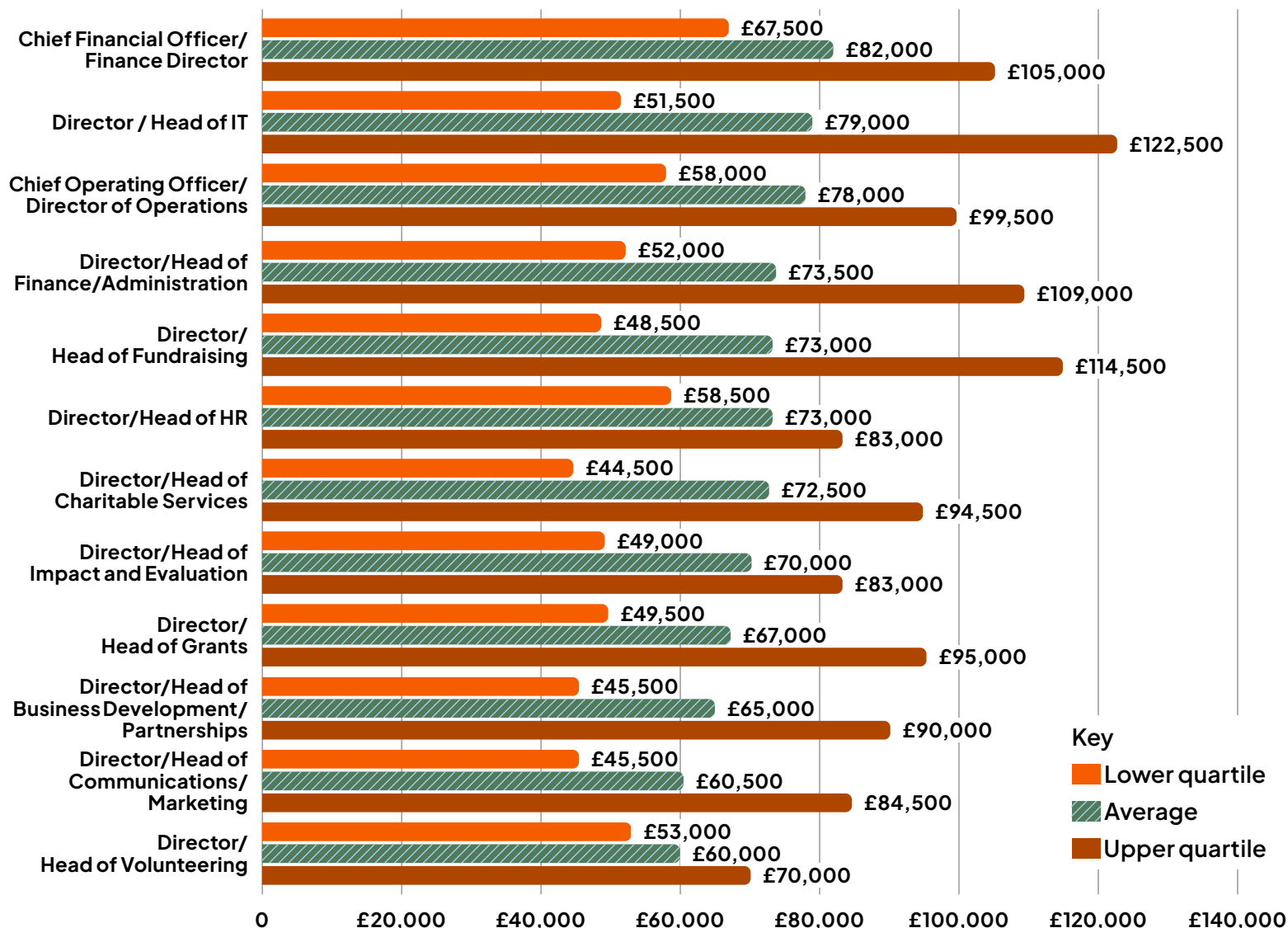
Senior management roles

The average salary across all the twelve senior roles analysed was £71,000, with a £22,000 spread between the highest average (CFO at £82,000) and the lowest average (Head of Volunteering at £60,000).

We can see a three-tier salary structure: C-Suite (£78k–£82k): CFO, COO; Core Directors (£70–£74k): Finance and Administration, HR, Fundraising, Charitable Services, and then Specialists (£60k–£70k)

There does seem to remain a functional hierarchy in remuneration, where roles such as Finance lead and others such as Communications lag. However, there is also a significant overlap between these roles, suggesting that individual expertise and organisational structure can influence salaries as much as formal job titles.

Average salary information for senior management roles



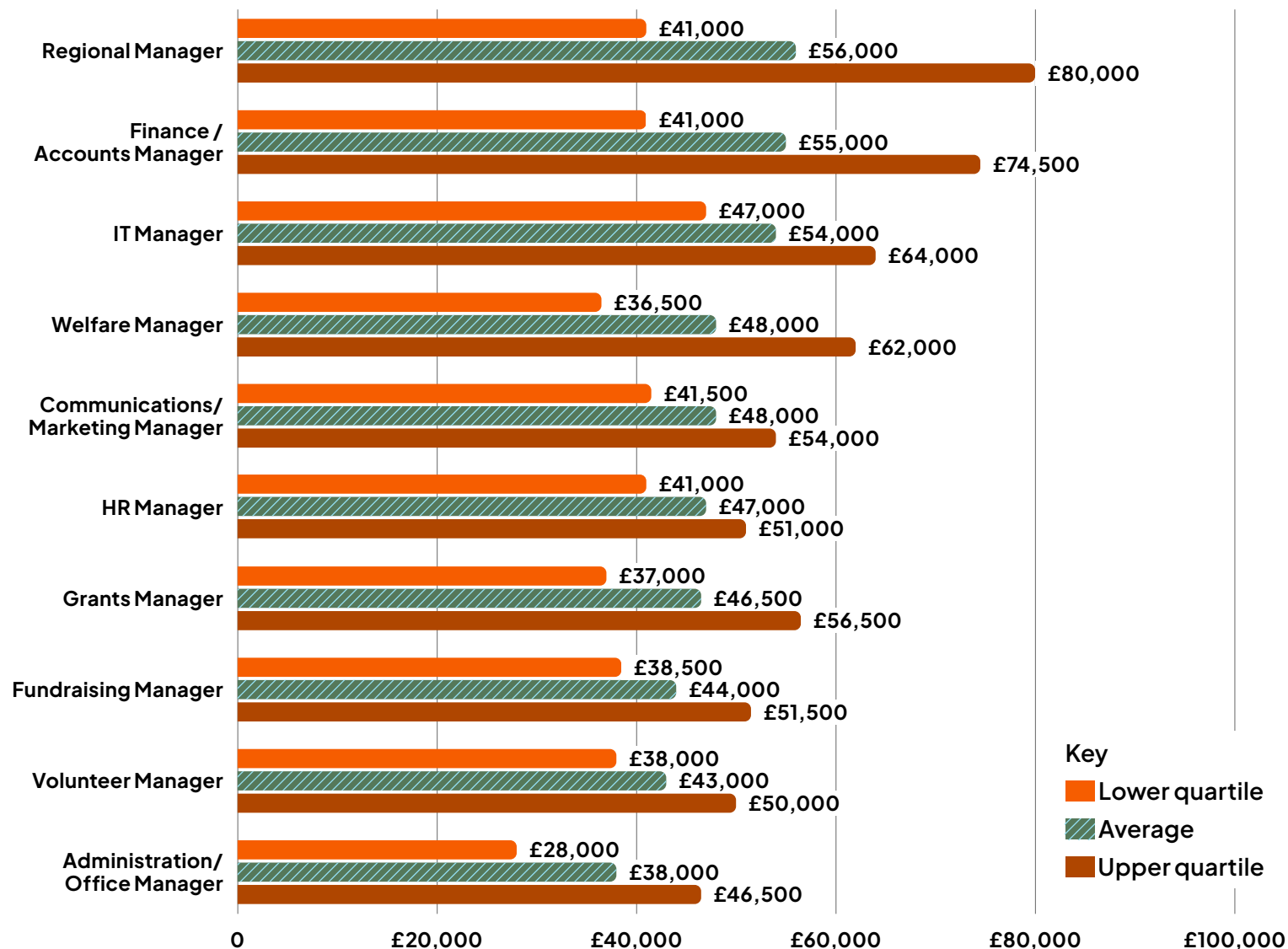
Manager roles

Regional Manager roles show the widest range (£41k–£80k) suggesting the scope of these roles may vary between organisations.

Finance and Accounts Manager roles command a relatively high average salary (£55k) which may reflect the value placed on professional qualifications and specialist financial expertise.

Administration and Office Manager roles appear the lowest paid (£38k average) despite often being the operational backbone of the organisation.

Average salary information for manager roles



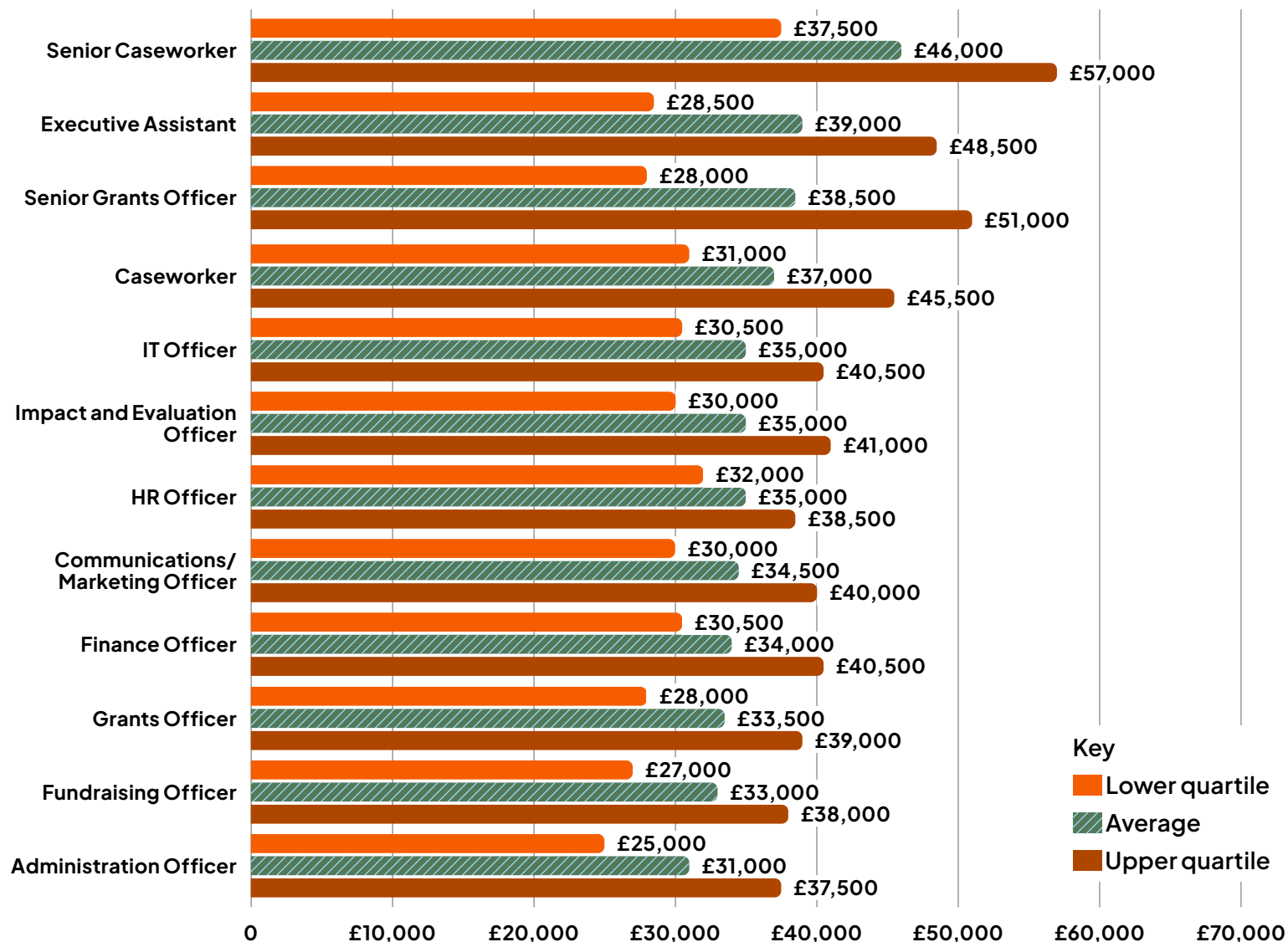
Officer/ executive roles

“Senior” officer roles commanded a notable salary premium. For example, Senior Caseworkers average £46k, earning 24% more than Caseworkers (£37k); Senior Grants Officers average £39k, earning 15% more than Grants Officers (£34k).

Compared with management roles, there is less variation between lower and upper quartile salaries.

Most officer roles cluster in the £33k to £35k range, indicating relatively consistent pay levels across the organisations for these roles.

Average salary information for officer/executive roles



Employee benefits



Employee benefits

The following benefits are offered by the large majority of ACO members regardless of income band:

- Enhanced Pension Scheme (80% overall) – remarkably universal across mid and large organisations (95% and 90% respectively), though considerably less common among smaller organisations (45%). This represents the most significant gap for charities with income under £1m.
- Flexible Working Policy – formal policies are widespread (78% overall), with similarly high take-up across all bands (73%, 75%, 90%), suggesting this is now a baseline expectation across the sector regardless of size.
- Additional Annual Leave above statutory minimum (73% overall) – well-established across all bands, with large organisations almost universal at 90%.

Enhanced benefits currently provided by respondent charities

Benefit	<£1m	£1m–£5m	£5m+	All
Enhanced pension scheme	45%	95%	90%	80%
Flexible working policy (formal)	73%	75%	90%	78%
Additional annual leave (above 28 days)	64%	70%	90%	73%
Professional development training	64%	65%	100%	73%
Employee assistance programme (EAP)	64%	65%	90%	71%
Mental health/wellbeing support	18%	70%	70%	56%
Professional membership subscription	18%	55%	80%	51%
Health insurance/cash plan	27%	50%	40%	41%
Compressed or 4-day week option	36%	35%	60%	41%
Hybrid/homeworking allowance	36%	45%	40%	41%
Enhanced paid parental leave	18%	35%	70%	39%
Cycle to work scheme	9%	45%	60%	39%
Long-service leave or recognition scheme	36%	25%	50%	34%
Paid carers' leave	18%	35%	50%	34%
Volunteering leave	9%	25%	40%	24%

Key:

80%+

60-79%

40-59%

20-39%

- Professional Development Training (73% overall) – 100% of large organisations provide this, confirming it is considered a core investment at scale. Even smaller organisations score 64%, reflecting its importance for staff retention.
- Employee Assistance Programmes (71% overall) – consistently offered across bands (64%, 65%, 90%), showing strong sector-wide awareness of employee wellbeing support.

Several benefits show a consistent pattern of increasing prevalence as organisation income rises:

- Mental Health and Wellbeing Support – strikingly low among smaller organisations (18%) versus 70% for both mid and large. This is a significant gap given growing awareness of workplace wellbeing.
- Enhanced Paid Parental Leave – only 18% of <£1m organisations offer this, rising to 35% for mid-size and 70% for large. This is one of the most pronounced income driven differences across the whole dataset.

- Professional Membership Subscription – increase significantly with organisation size, from 18% amongst smaller charities to 55% amongst mid sized organisations and 80% amongst large charities. This likely reflects the additional cost and administrative capacity required.
- Cycle to Work Scheme – just 9% of smaller organisations offer this compared with 45% of mid sized organisations and 60% of larger charities. This may partly reflect lower urban commuter staff bases in smaller charities as well as administrative overhead.
- Paid Carers' Leave – 18% (small), 35% (mid), 50% (large) – which is a modest but consistent upward trend.

A handful of benefits do not follow a simple income-related pattern:

- Health Insurance/Cash Plan – surprisingly, large organisations (40%) score lower than mid-size (50%). This may reflect different approaches to employee support, with larger charities potentially relying more heavily on Employee Assistance Programmes.

- Hybrid/Homeworking Allowance – relatively consistent across income bands (36%, 45%, 40%), suggesting this has become standard rather than a premium benefit.
- Long-Service Leave or Recognition Scheme – shows no clear pattern, with mid-size organisations reporting lower provision (25%) than both smaller (36%) and larger charities (50%). This likely reflects differences in organisational culture and internal policy rather than resource constraints.
- Compressed or Four Day Week Options – broadly flat at around 35–36% for small and mid, rising to 60% for large, indicating larger organisations are more confident implementing alternative working models.

Two benefits stand out as significantly underutilised across the sector:

- Volunteering Leave – offered by only 24% of organisations overall, with just 9% of the smallest charities providing it. Given the mission-alignment this benefit offers in the charity sector, uptake is notably low.
- Other benefits – only four respondents (10%) indicated additional benefits not captured in the survey options. These included enhanced family leave, wellbeing vouchers (£100–£500), income protection and life cover, staff discount platforms, and IT equipment schemes for home workers.

The data reveals a clear differentiation in the ACO member benefit landscape. Smaller charities (income <£1m) often lack the resources to match the benefit packages of larger peers, particularly on enhanced pensions, parental leave, mental health support, and professional membership subscriptions. This creates a competitive disadvantage in staff attraction and retention relative to larger members.

Working patterns



Working patterns

Flexible working

The vast majority of respondents have embraced flexible and hybrid working, with 93% operating some form of policy.

Flexible start and finish times are now close to universal, hybrid working is the dominant model, and satisfaction with current arrangements is strikingly high. Not a single respondent rated their working pattern as ineffective.

However, there is notable variation between income band, particularly around the formalisation of policies, office attendance requirements, and the use of models such as compressed weeks and job shares.

Hybrid and remote working policies

Policy status	<£1m	£1m–£5m	£5m+	All
Yes – formal written policy	73%	55%	60%	61%
Yes – informal arrangement	9%	45%	30%	32%
No policy	18%	0%	10%	7%

Overall, 93% of organisations operate some form of policy, either formal (61%) or informal (32%). Only three organisations (7%) reported having no policy at all.

Smaller organisations (under £1m) are the most likely to have a formal written policy (73%). Whilst this may seem counterintuitive it could reflect that smaller teams find it easier to adopt clear written guidelines. Mid-size organisations show the highest rate of informal arrangements (45%), suggesting that a more flexible or ad-hoc approach is common at this scale. Notably, all 20 mid-size organisations reported having at least some form of arrangement in place.

Current staff working modes

Working mode (avg %)	<£1m	£1m–£5m	£5m+	All
Fully office-based	12%	14%	14%	14%
Hybrid (part office, part home)	82%	49%	73%	63%
Remote (fully home-based)	38%	47%	30%	40%

Hybrid working is overwhelmingly the dominant model, accounting for an average of 63% of staff across all respondents. Smaller organisations report the highest proportion of hybrid workers (mean 82%), while mid-size charities show a more distributed spread between hybrid and remote. Fully office based working is relatively uncommon across membership, averaging just 14%.

The high variation in reported remote working (ranging from 0% to 100%) suggests significant differences in how organisations define and implement remote work. Some may use it to accommodate specialist or geographically dispersed staff, while others operate primarily hybrid with limited fully remote roles.

Office days per week for hybrid staff

Days in office per week	<£1m	£1m–£5m	£5m+	All
0 days (fully remote)	9%	20%	10%	15%
1 day	45%	5%	10%	17%
2 days	9%	20%	30%	20%
3 days	27%	25%	40%	29%
4 days	0%	10%	0%	5%
Flexible/not specified	9%	20%	10%	15%

Overall, three days per week is the single most common arrangement (29%), followed by two days (20%) and one day (17%). Smaller organisations show a stronger tendency towards just one day in the office (45%).

This may reflect reduced need for in person collaboration or more limited office capacity. Mid sized and large organisations cluster more around two to three days per week.

Flexible working models

Flexible model	<£1m	£1m–£5m	£5m+	All
Flexible start/finish times	82%	80%	100%	85%
Compressed week (e.g. 4 days)	18%	30%	70%	37%
Job share	0%	5%	40%	12%
Annualised hours	18%	10%	0%	10%
None of the above	9%	10%	0%	7%

Flexible start and finish times are the most widely adopted model, offered by 85% of all organisations overall and all large organisations.

Compressed week options show the strongest income related difference. Only 18% of smaller organisations offer this compared with 70% of large ones. This likely reflects both the administrative complexity of managing compressed schedules

and greater HR resource at larger organisations. Similarly, job sharing is almost exclusive to large organisations (40%) and barely present elsewhere.

Annualised hours, while relatively rare overall (10%), are slightly more common in smaller organisations (18%). This may reflect the irregular demand patterns of smaller charities with project-based or seasonal workloads.

Core hours

Core hours pattern	Response
9:00am–5:00pm (standard full day)	32%
10:00am–4:00pm (mid-window)	24%
Other defined window (varied)	24%
No core hours	8%
Not specified/flexible	12%

The most common core hours window remains the traditional 9am–5pm structure (32%), followed closely by a 10am–4pm window (24%), which provides staff with greater flexibility around the edges of the working day.

Three organisations reported having no core hours at all, allowing staff to work any time within a broader time range such as 7am–7pm or 8am–6pm.

Internal communications methods for hybrid teams

Communication method	<£1m	£1m–£5m	£5m+	All
Virtual meeting platform (e.g. Teams/Zoom)	82%	85%	100%	88%
Regular in-person meetings	82%	80%	90%	83%
All-staff days	36%	50%	60%	49%

Virtual meeting platforms and regular in-person meetings are almost universally used with 88% and 83% adoption respectively. This combination of both approaches reflects a mature hybrid communication model where digital convenience complements face-to-face interaction.

All-staff days are used by 49% of organisations overall but show an income gradient. Only 36% of smaller organisations hold them compared with 60% of large ones. This likely reflects the logistical and financial cost of bringing dispersed teams together, which scales more easily with organisational size and resource.

Home working: financial/practical support

Respondents described what financial or practical support they provide to home-based workers.

Type of support provided	Organisations (%)
IT equipment only (laptop, phone, printer)	41
IT equipment plus furniture (desk, chair, screen)	23
IT, furniture, plus financial allowance (Work from home allowance/HMRC)	9
DSE/health and safety assessment-led provision	7
No support provided	13
Not specified/unclear	7

The vast majority of organisations, roughly 85% of those responding, provide at least some form of practical support for home working, with IT equipment being the near-universal baseline. A subset of organisations goes further, providing ergonomic furniture, financial allowances, and formal health and safety assessments (including PAT testing of home equipment).

Only six organisations (around 15%) explicitly stated they provide no support. A notable trend among larger organisations is the provision of comprehensive equipment matched to display screen equipment and risk assessment requirements, reflecting stronger HR infrastructure and compliance awareness.

Travel cost reimbursement

Reimburse travel costs?	<£1m	£1m–£5m	£5m+	All
No	73%	60%	30%	56%
Yes	18%	35%	20%	27%
Sometimes	9%	5%	50%	17%

A majority of organisations (56%) do not reimburse staff travel costs to the office. This is most pronounced among smaller organisations (73%) but remains the most common response across all bands. Among larger organisations, the most common response was “sometimes” (50%) suggesting a more case by case approach rather than a single policy.

The contrast between small organisations (73% ‘No’) and large ones (30% ‘No’, 50% ‘Sometimes’) may reflect that as organisations grow, they develop more considered approaches to managing the costs of hybrid attendance. They could potentially recognise that requiring office presence without cost support creates a barrier for staff who live further away.

Effectiveness of current working arrangements

Effectiveness rating	<£1m	£1m–£5m	£5m+	All
Extremely effective	27%	45%	30%	37%
Very effective	64%	35%	50%	46%
Somewhat effective	9%	20%	20%	17%
Not effective	0%	0%	0%	0%

This is a striking result. The universally positive ratings across all income bands suggest that ACO members have found a working model that functions well, both operationally and for staff.

Smaller organisations are particularly positive, with 91% rating their arrangements as ‘very’ or ‘extremely’ effective, which may reflect the benefits of organisational agility and simpler management structures.

The 17% rating their arrangements as only ‘somewhat effective’ may indicate room for improvement, particularly around communication, productivity monitoring, or team cohesion in hybrid settings.

Closing thoughts

This year's survey paints a picture of a membership that is adapting thoughtfully to a challenging environment.

Pay awards are broadly holding up against a moderating inflation rate, benefit provision is strengthening throughout the membership and hybrid working is firmly embedded. There is clearly a strong commitment across ACO organisations to supporting their people and creating positive working environments.

However, the pressures are real: the cumulative impact of recent years on staff pay, the additional burden of increased employer national insurance contributions, and the ability of smaller organisations in particular to compete for talent on equal terms all present genuine and ongoing challenges.

The salary data in this report underlines the significant variation in remuneration that exists across the membership, particularly at CEO level. We hope it provides trustees and senior leaders with a reliable reference point when assessing whether their current pay levels remain appropriate and competitive.

Similarly, the benefits data highlights that whilst larger organisations are increasingly offering a broad and attractive package, there remains a noticeable gap for smaller members. Where resource allows, there may be opportunities to strengthen provision in ways that support staff retention and wellbeing.

On working patterns, the findings are striking. The data suggests that flexibility has become not just a staff expectation but a genuine competitive advantage, with at least one member noting it as a leading factor in attracting a high number of applicants for recent roles.

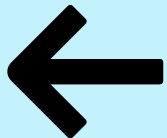
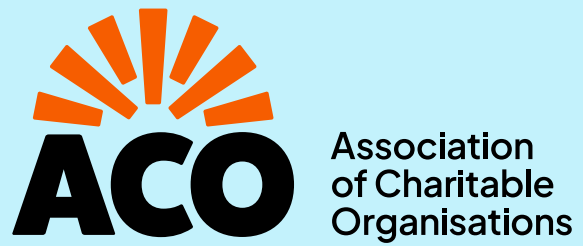
We hope the data across all sections of this report gives members a practical platform for action: to benchmark their approach, to make the case to trustees, and to identify where targeted investment in people could make the greatest difference.

The organisations that thrive in the years ahead will be those that treat their staff not as a cost to be managed, but as the foundation on which everything else is built.

We look forward to continuing this conversation with members and to developing the survey further in 2028.



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